File No. 182 of 1928.

Collection No.

19

MYSORE RESIDENCY,

BANGALORE.

✓ 14 Cases 6 18

Pros. Serial Nos. 1 - 60

Subject.

Separation of the Departments of Income-Tax and Excise in the Civil and Military Station by the appointment of an Inspector of Excise and an Income-Tax Officer in place of one Assistant Commissioner of Excise with separate est. Pay of Mr. Pragasam, Income-Tax Officer.

Previous References.	Later References.
279 of 1917	268 of 1928
93 of 1914	New File 215 of 1932.
16A of 1925	

S. 97.—(Blue).

MFP—168S&P—(M-184)—11-8-34—60,000.

S.N. 46

Letter no. 160/28, dt 14.6.28, fr. The Comm^r of Income-Tax, Madras.

Draft endorsement submitted in continuation of the Residency mdt. at S.N. 27 x
268-28

P.V. Ramanathayya
25.6.28

Secretary

W.O. 25/6/28

25/6

S.N. 47

Issued vide 6263-65, dt 2.7.28

S.N. 1

~~sl.41~~

Letter No.5587-A-27, dated 8.12.27, from the Collector

Please see sl.32 with which a copy of sl.31 was forwarded, and the Collector was asked to put forward his proposals by 3rd January, 1928. Mr.Ward's deputation does not expire till March, 1928(page 2 sl.27). In para 3 of the enclosure to puc, it is stated that the excise revenue has fallen considerably, and figures may be called for in this connection as have been furnished in the case of income-tax. In the meanwhile, the figures for income-tax are being checked with the quarterly returns received in this office, and if the Secretary has no objection, the file will be submitted with a considered note, as the matter requires a detailed and careful examination, soon after the re-opening of the offices on 4th January, 1928.

Draft for approval.

19.12.27 17/12

18.12.27

S.N. 2 ~~sl.42~~

Issue No 12768 dy 20.12.27

Please see sl. 42

Draft enclosed.

9.1.28 9/1

Issued No.193, dated 9.1.28

S.N. 3 ~~sl.43~~

Encst. No.5992-A-27, dated 6.1.28, from the Collector

administered efficiently. The work is admittedly in an unsatisfactory state now; and in order to place it on a satisfactory basis, I recommend the appointment of a special Income-tax Officer trained in Madras in the latest method of administration, and a competent staff as recommended by the Madras Income-tax Commissioner. Further reference to this matter will be found in the note-Appendix I"

The following is a statement of the receipts under Income-tax and Super-tax for the years 1924-25 to 1926-27.

The information has been prepared from the quarterly reports submitted to this office of the progress of the recovery of income-tax in the Station. The assessed demand for 1923-24 has been omitted in the office note as the figure(Rs.1,14,756) entered in the statement forwarded with the puc does not agree with the figure in a previous statemant forwarded by the Collector. The budget figure for that year is Rs.1,89,886/. Similarly, it seems, the figure for 1927-28 may be excluded for purposes of comparison as it is only an approximate one. The demand up to 30.9.1927 alone was shown as Rs.69,693-14-0 and it is not improbable that the Assistant Commissioner's estimate(Rs.1,00,000) is likely to be exceeded. The budget estimate for 1927-28 is 1,54,500/- .

sl.1/189A-19

sl.73(a)/189-19

sl.35(a)/189A-19

encl.2 puc.

Year.	Income-tax.	Super-tax.	Total.
1924-25.	1,07,377- 4- 3.	7,762-13- 0.	1,15,140- 1- 3.
1925-26.	1,15,969- 7- 6.	7,222-15- 0.	1,23,192- 6- 6.
1926-27.	1,16,579- 6- 0.	6,027- 0- 0.	1,22,606- 6- 0.

sl.5A/189A-19.
sl.30(a)/189A-19.
sl.35(a)/189A-19.

The above statement appears to support Mr.Boag's remark that the revenue from Income-tax is"slowly and surely expanding" , and it seems it should be possible with the creation of a whole-time officer to show even greater improvement in the collection of the revenue from this source.

page 2 of his report.

The Govt. of India were informed with reference to the recommendations of Mr.Boag that the question of separating Excise from Income-tax would be considered early in 1928 before the period of Mr.Ward's deputation expired. They replied " that the question of separating the Excise and Income-tax Departments and of making other consequential arrangements should be considered shortly before the expiry of this period" and a copy of this reply was

sl.27.

4

sl.31

sl.31

Collector's recommendation may be accepted. The Govt. of India would appear to favour the separation of the Departments of Excise and Income-tax.

It seems necessary to inform the Govt. of Madras of the proposals. The Collector may also be asked to forward a proposition statement for submission to the Govt. of India.

Two drafts for approval.

11.1.28 12.1.28

N.4 ~~sl 44~~ [Issued No. 355 of 13.1.28]

N.5 ~~sl 45~~ [Issued No. 356, of 13.1.28]

~~sl 46~~ No. 221A-28, of 28.1.28, from the Collector, Coms. Bllore (P.U.C)

(8) The previous correspondence on the subject will be found in

(i) sls 27, 31 & 32

(ii) sls 41—45

(9) The proposals for the revision of the excise & income-tax staff in the Coms stations, now submitted by the Collector (vide the proposition statements)

forwarded with P.U.C)
seem on the whole suitable.
The extra cost of the
proposals is only Rs 81-8-4
per month.

(10) There is however one
point of importance
which requires consideration.
The pay proposed for the
new Income-Tax Officer of
the Station is Rs 300-40-500.
The pay of an Income-tax
Officer in the Madras
Presidency is, however,
Rs 300-500. As the
idea seems to be to
obtain, for the C O a Station,
the services of an Income-tax
Officer from the Madras
Presidency (Vide para 2
of the Residency letter no.
5012/161-1925, dy 8. 6. 26) it
would appear that the pay

of the I.T. Offices here should be the same as that of an I.T. Officer in Madras. It is submitted that the Collector may be requested u.o. to consider (if necessary, in consultation with the Pay & Accounts Officer) whether the smaller scale of pay suggested by him for the I.T. Officer of the Station is likely to stand in the way of getting the services of an Officer of Madras. The idea is probably to get a junior Officer from Madras but an Officer on a higher time-scale pay may not be willing to come to Bangalore on a lower time-scale pay.

× Rs 300–900

≠ Rs 300–500

(probably)

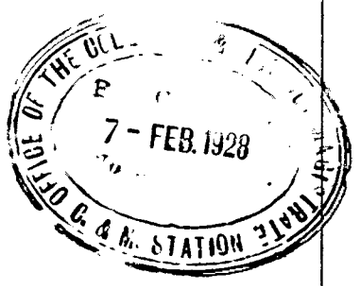
ea
7.2.28

10/2/28

(11) Collector I think feels bound by Mr Boag's recommendations, and he has no doubt taken into consideration the fact that ATO's in Madras are on a higher scale of pay -

However the file can go to him U.O. for remarks on this point.

7.2.28



N8 fo 1340
7-2-28

URGENT

(12) Secy. It is not of course intended to keep the services of T.T.O. here indefinitely. I think the fixing of Rs 300-40-500 should suffice provided we can get an efficient man on Rs 300 - the first instance. We ought to try this arrangement. Mr. Ward's time expires on March 31st & I fear there is grave danger of our being left without any successor to him at this rate.

6.2.28.

para. 6
of sl 47

The Govt. of India have been requested to convey their orders on sl 47 by telegram, if possible.

The main points involved in the proposals are :—

(i) the appointment of a separate Income-tax Office

(ii) the replacement of the existing post of Asstt. Commr. of Excise by the post of an Inspector of Excise.

Perhaps, pending receipt of the Govt. of India's sanction to the proposals, the Coll. may be requested to take preliminary steps for arranging with the Madras Commissioner of Income-tax to obtain the loan of the services of a trained & suitable Income-tax Office from the Madras Presidency, for a period of Three years in the first

I am not clear why we ask Collector to take steps in respect of the I.T. Officer & we act in the case of the Excise Officer

20.2.62

In the case of the Income-Tax Deptt. (which is a 'central' Deptt), the intervention of the Madras Govt. is not necessary for getting the services of an Income-Tax Officer — cf. Madras Govt's reply at sl 19/A

But, in the case of the Excise Deptt which is under the control of the Madras Govt., the Madras Govt. have to be addressed.

While the Madras Govt. cannot be addressed direct by the Collector in such matters, there is no objection to his addressing the

Commissioner of Income-tax. Messrs. Russell & Sennett are officers of about the same rank. In fact, on previous occasions, the Collector had addressed the Comm[r] of Income-tax in such matters. — sl. 15

CVR
21.2.28

Secy

21.2.28

> N 5
sl 48 — Issued No. 1802 & 21.2.28
> N 9
sl 49 — " No. 1803–04 & 21.2.28

I have spoken to Collector.
He thinks the change can
be effected by the 31st March
After drafts accordingly.
There will not I think
be any difficulty about Wt.
Lands colony?

It is permissible for Collector
to fix the pay of the
new incumbent higher in
the Sanctioned scale than
the minimum fixed?

What about the post
of Excise Inspector?

[illegible]
E 1-3-28

S N 11
~~st~~ St
(B) (II)

Letter No. 250 B/28-1, dy 29. 2. 28
from the Govt. of Madras

The Madras Govt's reply has now been received — Vide PUC II.

Para. 23 ante

The Madras Govt suggest that effect may be given to the new proposals on or after 1st April. The Collector suggests 31st March. 1st April suggested by the Govt of Madras may be adopted.

Para. 24 ante

The Madras Govt's letter shows that there will be no difficulty about Mr. Ward's salary, if the date 1-4-28 is adopted.

Paragraph 25 ante

The pay sanctioned for the post of Income tax Officer is Rs 300–40 500.

An Officer brought from Madras can, under Fundamental Rule 22 (a), draw as initial pay the pay of the stage in the time scale (Rs 300–40–500) next above his present substantive pay in Madras. The Collector cannot fix a higher pay than what is admissible under this rule.

Para. 26 ante

An Excise Inspector may be got from Madras?

Draft letter to Madras submitted.

CVR
1.3.28

Issue draft.

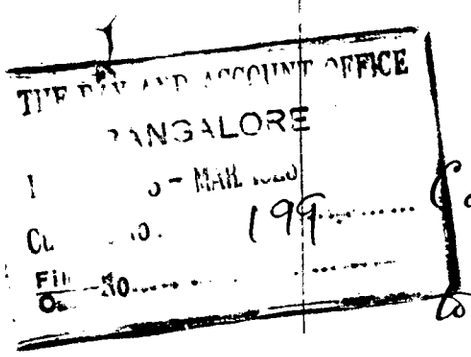
Para 30. What I

meant was is Collector
bound by Mr Boag's proposals
to appoint an officer on a
certain rate of pay in the
scale. If not

ww
2.3.28

SN 12
Sl 52 Issued Letter no. 2240 dy 2.3.28

Paragraph 34 ante



Submitted that the Collector is not bound to appoint an officer on a certain rate of pay in the scale, but the Pay & Accounts Officer will be asked to verify this, if necessary.

CVR
2.3.28

2/3/1928

P&A Officer ww
for remarks

ww
2.3.28

Q.W.O. No. 2254
dy 2-3-1928

S N 15
Sl-53- Letter R Dis No. 132/I-T/28, dt 29. 2. 28,
from the C of I

Separation of Excise & Income-tax Depttts.

Papers on the above subject were sent u.o. to the Pay & Accounts Officer on 2-3-28 for remarks on a certain point.

They are required now, for dealing with the Govt. of India's letter received today (P.U.C).

Perhaps the following teleph. message may be sent to the Pay & Accounts Officer :—

Teleph. Message

From

Regr.

To The P & A Officer

"

Will you kindly arrange to send an early reply to this office u.o. no. 2254, dt 2. 3. 28 regarding income-tax & excise depttts & oblige"

Message sent
WB 6/3.
4.15 pm.

CNR 6/3/28
6/3/28

S.N 17
SL 54 -
(Part II)

Letter No. 501-A-28, dt 2.3.28, from the Coll[r] C.C.-I Stn

PUC I. (SL 53)

This may be formally communicated to the Collector, the Audit Officer & the Pay & Accounts Officer, with the information that it is proposed to give effect to the new proposals from 1-4-28.

SL 52

PUC II (SL 54)

This is an extract from a confidential letter from Collector. He requests that steps may be taken to include the Bangalore post of Income-tax Officer in the Madras Cadre of Income-tax Officers.

The pay of the Bangalore post is Rs 300-40-500 while the pay of a Madras I.T. Officer is Rs 300-900. In the circumstances, the advice of the D & A Officer may be urgently be obtained as to

(1)

Replies

(i) to sl 55 from the
S & A Officer

(ii) to sl 52 from the
Madras Govt.

are awaited. Reminders
may perhaps issue early next week
if no reply is received by them.

In the meanwhile the
Govt. of India may be informed
that in accordance with
the suggestion of the
Govt of Madras (sl 51)
it is proposed to give effect
to the new arrangement
on or after 1-4-1928
(instead of 4-3-28, the date
originally proposed).

Draft letter to the G of I
is submitted.

Why has there been
so delayed

Sec'y. 16.3.28 16/3/28.

16.3.28

sl 57
(PUC)

Letter No. PC 4428, dt 16.3.28
from the S & A Officer,
Bangalore

Please see (i) sl 54
(ii) para. 2 of sl 55
(iii) P.U.C.

In the circumstances reported by the S & A Officer, the Collr's remarks may be obtained urgently.
If the post of I.T. Officer C & M Station is to be included in the Madras Cadre, the pay already sanctioned by the G of I (Rs 300-40-500) will have to be increased to Rs 300-40-500-50-900; & the G of I have to be addressed again.

The Collr. may also be asked to report the

result of the action taken by him on the Residency letter at sl 48.

At the same time the Madras Govt. may be asked by wire whether, with reference to the request in sl 52, dated 2nd March, an Excise Inspr for Bangalore has been selected, so ~~for~~ as to join duty on 1st April.

Two drafts - (i) to Govt & (ii) to Madras Govt are submitted.

(Draft I is marked "Confdl" because sl 54 is a Confl letter)

× Draft II has issued - sl 58

CVR
19.3.28

Secy

Through Confidential Branch
19.3.28.

Cnfl
19/3/28.

WL
21.3.28

sl 58 - Issued Telegram No. 2901, dt 21.3.28

P.U.C In

A copy of Mr. Sennick Letter referred to above is being sent into Office by Confidential Clerk.

Police Commissioner also with reference to the 1st Para and he may be informed that action has been taken in regard to the 2nd Para.

Ld

22.3.28

(54)

The position is as follows:-

So far as Excise Inspector is concerned, the Madras Government were addressed on 2-3-1928 and they were reminded by telegram on 21-3-1928. Their reply by telegram is awaited.

(55)

As regards an Income-tax Officer for Bangalore, there are two questions :-

A. The inclusion of the Bangalore post of Income-tax Officer in the Madras Cadre of Income-tax Officers.

B. The securing of the loan of the services of an Income-tax Officer from Madras.

(56)

A. The inclusion of the Bangalore post of Income-tax Officer in the Madras Cadre.

This question was not suggested to this office by the Collector until the Commissioner of Income-tax, Madras, raised it.

The Pay and Accounts Officer says that if the post of Income-tax Officer, Bangalore, should be included in the Madras Cadre, the pay of the post will have to be increased from Rs.300 - 40 - 500 to Rs. 300 - 40 - 500 -50 - 900 and the Government of India addressed.

sd 57 (para 2)

In this connection, reference is invited to the note at K in paragraph 10 of notes; also paragraphs 11 and 12 of notes.

The Government of India have sanctioned for the post a pay of Rs.300-40-500, the pay recommended by Mr. Boag and the Collector. The Government of India also agree to our obtaining on loan the services of an Income-tax Officer from Madras to officiate in the post of Income-tax Officer at Bangalore.

para 3 of sd 57

The Pay and Accounts Officer points out that under the sanctioned arrangement an Income-tax Officer from Madras may be deputed to Bangalore, subject to his

reversion

4.45 P.M.

that they were not part
now of the Bangalore appointment
on pay according on present
scale.

W.L
23-3-28

Secy.

I quite agree that it is neither
necessary nor desirable to ask
Govt of India to increase the pay
of the post here.

But why not ask them to include
in the words and under "1 post
of I.T.O Officer Bangalore on 300-40-
500" i.e. a separate post from their
ordinary posts of I.T.O. This is what
is required & I can hardly believe that
there will be any unpassable
difficulty in arranging it. I think
a similar arrangement was made
in the past for the following post here,
when it was on a different pay from
that of an ordinary Sub-Collector—
till about 1919 I think.

H Mudaliar
24.3.28.

URGENT

Please see paras. 60 & 61.

62

As suggested by this Residency on the recommendation of the Collector, the Govt. of India sanctioned for the post of I.T. Officer, Coonoor station, Bangalore, a pay of Rs 300 - 40 - 500. While communicating this sanction to the O & A Officer, the O & A Officer, was requested to say whether there was any objection to the post being included in the Madras Cadre of I.T. Officers & if not, whether such inclusion could be sanctioned by the Resdt without a further reference to the Govt but with the concurrence of the Commr of I.T. Madras. In reply, the O & A Officer

sl 55

as suggested Collector

stated that, if the post sanctioned for Bangalore should be included in the cadre of I.T. Officers of Madras Presidency, it would be adding a post on Rs 300-900 to the Madras Cadre & that the sanction of the C of I would be required therefor.

In the circumstances the Coll's suggestions at paragraphs 60 & 61 may be forwarded u.o. to the P & A Officer, & he may be requested to offer his remarks at a very early date.

para. 2 of sl 57

BANGALORE
27 MAR.
289

Ev.o.3053
26-3-1928

EVQ
26.3.28

To, The Govt Accts. Officer, c/o.

C.A.G.
26/3/28.

SN 21
sl 61
(O.no II)

Telegram dt 25.3.28, from
The Commr of Excise, Madras

SN. 22
~~sl 62~~
(O.no III).

Orders of The Commr of Excise
D No. 45 Rc. dt 25.3.28.

Draft submitted.

CNR
26.3.28

CNR.
26/3/28. Issue.

23
~~sl 63~~

Issued Nos. 3037-39, dt 26.3.28

Please see sl 59.

With reference to
the latter part of
the penultimate sentence
of this letter (sl 59),
the Commr of I.T. Madras
may be informed of
the substance of sl 62. This
seems necessary.

Draft submitted. (Copy
may go to Coll.r)

CNR
26.3.28

CNR.
26/3/28. Issue

24
sl 64

Issued No. 3049-50 dt 26.3.28

(5)

Please see preceding page.

The drafts have issued (pgs 66–68).

The papers may be subd. & seq. for information.

(6)

Regarding the question of inclusion of the post in the Madras Cadre, an urgent U.O reply is awaited ~~from~~. from the P & A Officer.

CVG
27.3.28

Submitted for information.

Secy

CRS
27/3/28

WL
24.3.28

CRS
27/3/28

Sl 69

Letter No. D.A. Dis No. 221-I.T./28, dt 21.3.28, from the Coll, Fin. Deptt.

Draft submitted.

CVR 27.3.28 CRS. 27/3/28.

Issue and submit to Secy. for information.

Sl 70.

Issued No. 3137-39, dt 28.3.28

Submitted to Secy for information

CVR 28.3.28 CRS 29/3/28

Secy. may top papers to go to camp

VVL 31.3.28

GOVERNMENT OF INDIA—FINANCE DEPARTMENT,

Pay and Accounts Office,

BANGALORE.

(6-)

The object in having the post of Income Tax Officer ~~selected~~ sanctioned for Bangalore ~~intended~~ included in the Madras ~~Cadre~~ cadre is not clear. Under the Government of India Orders, the officer sent to Bangalore will officiate as Income Tax Officer, ~~Xxx~~ Bangalore, and draw pay under F.R.32, that is, the stage next above his substantive pay in Madras If the officer selected is only officiating as Income Tax Officer in the Madras cadre, he will ordinarily draw Rs.300/-, the minimum of the post, unless the Government of India starts him at a higher stage of pay under the note to F.R.32. Even if the post is intluded in the Madras cadre, the officer will be in the same position as regards pay, as the post shouldbe on the same time scale-vide F.R.32 - if he is to draw the pay he was drawing at Madras. On the other hand, if the officer selected is a permanent Income Tax Officer in the Madras Cadre, he will draw the next higher stage of pay under F.R.32 in the scale 300-500. The officer promoted in the vacancy of the Income Tax Officer in Madras will count the service in that post for pension.

(7)

2. If the post is included in the Madras Cadre but on a special rate of pay, as suggested by the Collector, the officer taken ~~for~~ from Madras will continue to draw the same pay as in Madras and his annual increments ~~permanently~~ up to a pay of Rs.500/- as if he were in Madras. In the proceedings No.160/28, Dated 26-3-28, of the Commissioner of Income Tax, Madras, Mr. Pragasam who has been selected for Bangalore, is allowed to draw the pay and increments which he would have drawn in Madras as Income Tax Officer. This means that the post has been taken by the ~~Commissi~~ Commissioner as ~~intended~~ included in the Madras Cadre, but the intention of the Government of India appears to be that it should be treated as a special post and that the officer appointed to it should have his pay regulated under F.R.32, and that when he reverts to Madras, his officiating service in Bangalore should count for increments in the Madras Scale.

(1)

3. I would suggest that a reference be made to the Govern-

All the previous
papers have
gone to Camp
on 29.3.28. Any
thing am not finding
of these papers
please)
30/3/28
M

Yes, till 3.4.28

CMP
30/3/28

P.P.S Need for Camp &
Rebi. for action.
M Please
2/4/28

ment of India to make their intention clear, and ~~if necessary~~ if necessary, to request them to include the post in the Madras Cadre as suggested by the Collector.

para 61 ante

V.D.A.

PAY AND ACCOUNTS OFFICER
BANGALORE

V.C.

P.G.307/28-3-28.

To

The Secretary,

to the Hon'ble the Resident in Mysore,

B A N G A L O R E.

C/65
23/4/28

(72) Reference is invited to

(i) paras. 59 — 62 of notes

(ii) " 69 — 71 "

(73) At paragraph 71 of notes the S O A Officer suggests that a reference may be made to the G of I and that the Govt. may be requested, if necessary, to include the Bangalore post of I.T. Officer in the Madras Cadre as suggested by the CAG. The object of such inclusion is stated in the CAG's letter at sl 54

A draft letter to the G of I is submitted

[Only copypapers to go to camp.]

Sec'y 3.4.28 CAO 4/4/28

CAO 7/4/28

sl 75[35]

Issued No. 3544, of 10.4.28

Sl. ~~80~~ 40
(P.U.C)

Letter no. D.A Di no. 308-I.T./28,
dt 27.4.28, from the C.S.I.
Finance Deptt.

(76)

Please see sls 53, 54,
75 and P.U.C.

Draft submitted.

C.V.R
7.5.28

Sl. 41

Letter No 4676 dt 11.5.28

S.N. 84 (1)

Letter No. P. G. 385, dt 22/23. 5. 28, from the Dy & Accounts Officer.

78

As the proposal to include the post of Income-tax Officer, Bangalore, in the Madras Cadre of Income-tax Officers has been dropped, the Dy & Accounts Officer, Bangalore requests that the second sentence of the Procgs. of the Madras Commr. of Income-tax No. 160/28, dt 26. 3. 28 may ~~be caused to~~ be amended suitably. (Reference is also invited to the D & A Officer's letter P.G. 171 dt 8. 5. 28 & the reply thereto)

x vide S.N. 75 (1) S.N. 80 (1) (K)

S.N. 65A (1)

S.N. 82 (1) P

S.N. 83 (1) Q

Draft submitted

CVR 26.5.28

26/5/28

AGG 28/5

Sd/-

D.Secy's No 5342 dt 5-6-28

S.N.48. From the Income-tax Officer, C & M Station, Bangalore, (through the Asst Commr) dated 13-8-30.

(79) Before considering the representation in detail it is submitted the remarks of the Commr of Income-tax, Madras may be obtained. Draft submitted.

K.M. Vasudevan
30.8.30.

S.N.49. Issued No.7103 dated 9-9-30.

S.N.50. From the Commissioner of Incometax, Madras, No. C.R.524/30, dated 27-9-30.

(80) For the reasons set out in the letter of the Commissioner of Incometax, Madras he considers that the pay of the Incometax Officer, Bangalore should be Rs 380 from the 1st April 1928 when Mr. Pragasam joined the appointment in Bangalore. He differs from the view taken by the Pay and Accounts Officer vide copy of his letter enclosed in Mr. Pragasam's memorial. The Pay and Accounts Officer has not been consulted yet on the memorial of Mr. Pragasam. It may now be done and a copy of the P.U.C. may also be forwarded to him.

Draft submitted.

K.M. Vasudevan
30-10-30

S.N.51. Issued No. 8274 dated 30-10-30-

for a higher pay.

The memorial was forwarded to the Commissioner of Income-tax, Madras and his opinion in brief is that there has been no occasion for fixing the pay of Mr. Pragasam since 1-4-1928 and that he should automatically get an increment over whatever amount his pay is determined to be on 1-4-1928, which according to the revised orders of the Govt of India was Rs 340, while in Madras service on the 31st March 1928. He therfore supports Mr.Pragasam's claim for Rs 380 from 1-4-1928 with the usual increments thereafter.

The Pay and Accounts Officer to whom the memorial and the remarks of the Commissioner of Income-tax, Madras were referred has explained his views at length. His contention is that as it was ~~at that time~~ fixing the pay of the I.T.O. in Bangalore, and that as he did it only after he became aware of the orders of the Govt of India after 29th April 1930, i.e., after the F.R. 22, as amended, came into operation, Mr.Pragasam can draw Rs 340 from 1-4-28 and Rs 380 from 1-9-28, with the usual increments yearly thereafter. He further says that he has the support of the Audit Officer, Bangalore, in this ~~matter~~ view. In view of these conflicting opinions it is for orders whether the Govt of India may be addressed in support of the claim put forward by Mr. Pragasam.

P.T.O.II.

In accordance with the recommendations in Mr. Boag's report the Govt of India were addressed in letter No. 1483 dated the 10th Feby 1928, for sanction for the separation of the departments of Excise and Income-tax in the C & M Station and the appointment of a full time Income-tax Officer for the Station on

1. Please draft to Govt. of India about Mr Pragasam's rate of pay. But the position ~~it~~ should be shown in the form of a tabular statement or graph , so that it may be easily understood by the Secretariat to which it will be sent.

2. Extension ahd be asked for.

7.1.30

14-1-31

Para 83 above.

Reference to F.R.32 made in the petition of Mr. Pragasam did not make it clear whether that rule was now in existence or not. To ascertain its form as amended (upon advising us for which an extract) a copy of the despatch of the Govt of India to the Secretary of State and his reply was obtained from the Pay and Accounts Officer by telephone and is put up at (X). It is noticed therefrom that F.R. 32 was cancelled and its provisions as revised were embodied in the revised F.R.22. The draft submitted is in accordance with the above information since obtained. A statement has also been annexed to the draft to the Govt of India as ordered.

Para 84 above.

A draft letter to the Commissioner of Income-tax, Madras is submitted.

K.M. Vasudevan
24.1.31.

28.1.31

Pl. put in draft as amended
Sitaramayya please below a Speak.
24.1.31

S.N.57. | Issued No. 1501 dated 28-2-31.

Para 91 ante.

Submitted.

K.M. Vasudevan
3. 3. 31

Secretary.

Good.
We may thank the
Comm. of Income Tax, Madras, &
4.3.31

Para 92 above.

(93)

Draft letter is submitted.

K.M. Vasudevan
7. 3. 31.

Secretary

S.N.58. | Issued No. 1847 dated 13-3-31.

No. 5587-A-27
Enc. 2.

Office of the Collector,
Civil and Military Station, Bangalore.
Dated 8th December 1927.

From

T. B. Russell, Esquire, I. C. S.,
Collector, Civil & Military Station,
Bangalore.

RESIDENT'S OFFICE
13/12/27
BANGALORE.
Register No. 10833X
Date of Receipt 10/12/27

To

The Secretary to the Hon'ble the
Resident in Mysore,
Bangalore.

Sir,

Appointment of an Inspector of Excise and Income Tax Officer in place of one Assistant Commissioner of Excise - Your No. 6802/16.A-1925 dated 7-8-1926.

532

I enclose a copy of letter No. C.R.189/26 dated 28th November 1927, from the Assistant Commissioner of Excise. I concur in his recommendations except as regards the creation of an Income Tax Inspector's post. As the Income Tax Officer will have no Excise work, he should be able to give more time to out of door work himself and the Accountant could also devote some time to it in cases where accounts have to be examined on the spot. The -- Excise Inspector could also be of assistance in finding new assessees. I doubt if the Excise Inspector could relieve the Collector of any appreciable amount of work - past experience here of Excise Officers doing Land Revenue or other administrative work, not connected with their own department, has not been very happy, except of course in the case of Mr. Ward, who was specially trained for Income Tax work. This will however depend on the individuality of the Excise Officer and it might be possible for the Collector to depute, under proper supervision, a certain amount of his routine work to him.

I have the honour to be,
Sir,
Your most obedient servant,

COLLECTOR.

1927 8/12.

two years. This is due chiefly to the considerable reduction in the number of troops in the Station and the general depression in trade.

As a result of Mr. Boag's report the present Assistant Commissioner of Excise was deputed to Madras for training in Income Tax work before taking up duties in the Station. He underwent training for a period of 8 months as from the 4th March 1925. The objection to an Assistant Commissioner of Excise having to look after the Income Tax work also is that he is appointed for a limited period of three years only and a part of this period has to be taken up in training for Income Tax work.

If the two departments are separated the Excise Officer would have very little work. At present he is attending to Factory Inspections also. The question of giving him some additional work may be considered. I, however, do not think that the Income Tax Officer should be given any additional work.

The separation of the two departments would necessitate a slight increase in the Establishment of the Income Tax office. At present there are only 2 peons, one of whom is sent daily to the Bank with remittances; the other works in office. Two other peons would be required, one as the Income Tax Officer's orderly and the other as his office peon. The present attender is on a fixed salary of Rs. 18-0-0. He also attends to despatch work which is heavy. I would suggest that his post be converted into a Mutchi's on a salary of Rs. 20-1-25 as in some offices.

A trained Accountant from Madras with a knowledge of Gujarathi was appointed temporarily for three years as from the 1st November 1925. The services of such an Accountant should, I consider, be continued as there are about 100 Marwari cases in

the

the Station, I also consider that it would be advisable to have one Inspector for the whole Station. At present visits are occasionally made by the Income Tax Officer to business places in connection with pending assessments or with a view to see whether new businesses were earning a taxable income; but in regard to many minor matters, Process Servers are called on to make reports. Such work could be better attended to by an Inspector who would also be of help in gathering information and bring^ing to notice likely new cases. He could also be entrusted with the work of collecting arrears of tax with references to sections 46 (3) and (4). There were two such Inspectors but their posts were abolished as from the 1st November 1925.

---:oOo:---

" C O P Y "

M. Ecclesiastes 9-12-27

AG. SHERISTADAR.

9/12.

C. O. 45.—R. P. B.—8-1923.—5,000.

D. 12765 ENCLOS. *Dated Bangalore,* 20/12/1927.

FROM

SECRETARY TO THE RESIDENT IN MYSORE.

To

The Collector, C.& M. Station, Bangalore

sl.41(puc)

Reference your ~~my~~ letter No. 5587-A-27, dated the 8th December, 1927.

Subject :—

Appointment of an Income-tax Officer and an Inspecto. of Excise in place of an Assistant Commissioner of Excise.

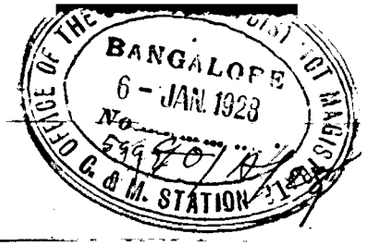
In para 3 of the enclosure to your letter it is stated that excise revenue has fallen considerably in the past two years. A statement ~~bearing this out, and~~ showing the receipts under " Excise" from 1923-24 may kindly be forwarded.

18.12.27 Secy. to Resdt.

17.12.27

17/12

Statement showing receipts under excise from 1923-24.



Particulars.	1923 — 24.	1924 — 25.	1925 — 26	1926 — 27	
Duty on Beer.	2,28,184	214867	190285	168113	Reg. No: 5992-A-27
Vend Rent of Beer and F. L. Taverns	88,230	109227	82260	53400	Forwarded to the Secretary to the Resident in Mysore, Bangalore with reference to his No: F2765/16A-1925 dt/20 12 27.
Country Spirits — Still head duty.	5,34,856	491639	462444	427268	
Rent of Arrack shops.	4,090,90	377569	363530	315975	
Rent Toddy shops.	110350	158167	103750	79513	
Other items.	112018	96867	93627	101571	
Total	14,82,728	14,47,736	12,11,...	11,...	

BANGALORE
Dated 224
10/1/28
No 16 A/1925

Collector

6/1/28
Dy. C. of Ex.

7 JAN 1928

Bangalore
5-01-28.

Submitted to Collector with reference to his endorsement, Ref No. 5992-A-27 Dated 22.12.27.

S.I.

Assistant Commissioner of Ex.

No. 355
16.A-1925.

Bangalore, the 13th January 1928.

From

The Hon'ble Mr. S. E. Pears, C.S.I., C.I.E.,

RESIDENT IN MYSORE.

To

The Secretary to the Government of Madras,

Revenue Department.

Separation of the Departments of Excise and Income-tax in the Civil & Military Station of Bangalore - Appointment of an Inspector of Excise and an Income-tax Officer in place of one Assistant Commissioner of Excise.

Sir,

I have the honour to refer to the Proceedings of the Government of Madras No.254, dated the 13th February 1925, placing the services of Mr. E. C. Ward at my disposal for appointment as Assistant Commissioner of Excise and Income-tax Officer, Civil and Military Station, Bangalore, with effect from the date of his relief under the Government of Madras, and sanctioning his training under the Commissioner of Income-tax, Madras, preparatory to his taking up his appointment in Bangalore. Mr. Ward was relieved on 4th March 1925, and his deputation will expire in the ordinary course on 3rd March 1928 i.e. at the end of three years from the date on which he took over charge of the appointment.

Sl.33(a)/192-23

Sl.38/279-17

2. The report of Mr. Boag, the Special Officer appointed to inquire into the finances of the Station, contained a recommendation for the separation of the Departments of Excise and Income-tax, and the making of certain consequential arrangements including the creation of the appointment of an Income-tax Officer and the reduction of the Excise Officer to the status of an Inspector of Excise. It was not however possible to carry out this recommenda-

recommendation soon after the Report was published owing to the fact that this Administration was then committed to the arrangements in connection with the deputation and training of Mr. Ward. The Government of India were, however, informed that the question of separating the Departments concerned and of making other consequential arrangements would be considered early in 1928, before the expiry of the period of Mr. Ward's deputation, and they have expressed their approval of the proposal.

3. The Collector, Civil & Military Station, Bangalore, has since forwarded his proposals in this connection which include a recommendation for the appointment of an income-tax Officer and an Inspector of Excise in place of one Assistant Commissioner of Excise.

4. The Government of India will accordingly be addressed in accordance with the suggestions of the Collector, and a further communication will be made to the Government of Madras when the arrangements, as suggested, have been finally approved by the Government of India.

I have the honour to be,
Sir,
Your most obedient servant,

O/C 13.1.
for RESIDENT.
asb

Letter No. C.R./189/26, dated 26th January 1928, from the Income Tax Officer, Civil & Military Station, Bangalore, to the Collector, Civil & Military Station, Bangalore.

SUBJECT.

Appointment of an Inspector of Excise and an Income Tax Officer in place of one Assistant Commissioner of Excise.

Reference: Your No. 221-A-28 dated 16-1-1928.

I have the honour to forward herewith two proposition statements, one for the Excise Department and the other for the Income Tax Department duly verified by the Pay and Accounts Officer - vide copy of his letter No. P.B.1-3750 dated 24th January 1928.

2. In para 4 of Appendix I of Mr. Boag's report a scale of Rs. 300/- to Rs. 500/- has been proposed for the Income Tax Officer. In the proposition statement that figure has been adopted.

3. As the Residency has approved the proposed scale of pay of Rs. 20 - 1 - 25 for the post of "Mutchi", I have retained in the proposition statement the designation of "Attender" to avoid audit objection which would arise on account of the sanctioned scale of pay of Mutchi in some offices being Rs. 20-1/5-25. I request that this alteration may kindly be approved.

4. The bifurcation of the two departments would involve an additional cost of Rs. 81-8-4 per month on the revenues of the Mysore Assigned Tract.

Ref. No. 221-A-28.
Enc. 3.

Copy with enclosures is forwarded to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, with reference to his No. 356/16.A-1925 dated 13-1-1928.

Office of the Collector,
C & M Station, Bangalore.
Dated 28th January 1928.

COLLECTOR.

27 JAN 1928

Copy of letter No.P.B.1-3750 dated 24-1-1928 from the Pay and Accounts Officer to the Income-tax Officer, C & M Station, Bangalore.

In returning herewith the proposition statements recei with your Endorsement No.C.R.189 of 26 dated 19-1-28, I hav the honour to reply as follows:-

The average cost of the Income-tax Officer and Excise Inspector has been noted in pencil in the proposition state ment.

Income-tax Establishment. - The average cost of the post of attender on 20-1-25 shown in the col. "proposed scale" should be Rs.23-12-0 and not Rs.23-5-4.

Excise Establishment. - The average cost of the clerk on Rs.35-2-65 in the col. "present scale" and "proposed scale" should be only Rs.52-8-0 and not Rs.52-8-0 plus Rs.1 as shown therein.

The Col. "Present scale" has also been verified and found correct.

Income-tax Officer.

24/1/28

C. A. C. 5.

Statement of Proposition

NATURE OF CHARGES.

PRESENT SCALE.						PROPO	
		Pay.					
Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Number.	Designation.
						1	Income-tax Officer
1	Accountant	100	10	250	187-8-0	1	Accountant
1	Head Clerk	80	4	100	95-0-0	1	Head Clerk
2	Clerks	35	2	65	105-0-0	2	Clerks
1	Typist	35	2	65	52-8-0	1	Typist
1	Stenographer	35	2	65	52-8-0	1	Stenographe
	Special pay	15	-	-	15-0-0		
2	Process Servers	20	1	25	46-10-8	2	Process se
1	Attender	18	-	-	18-0-0	1	Attender
2	Peons	15	-	-	30-0-0	4	Peons
					602-2-8		

NOTE.—In preparing this statement, particular attention should

Station C & M Station, Bangalore.

Date 25th January 1928.

MGIPC—S1—1597(Adt.)DCF—(G-1176)—8-12-26—6,000.

...sion of *Establishment.*

...LE.				PROPOSITION.						Orders of sanctioning authority.
				Permanent.		Temporary.				
...ay.				Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		
...mum	...mum	Maximum	Average cost.	Amount.	Amount.	Period.	Amount.	Period.	Amount.	

...ons in Article 63, Civil Account Code.

(*Signature*)

(*Designation*)

t Revision of Establishment.

SCALE.				PROPOSITION.						Orders of sanctioning authority.
				Permanent.		Temporary.				
Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		
Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.	
300	40	500	433-15-4	433-5-4	-					
100	10	250	187-8-0	-	-					
80	4	100	95-0-0	-	-					
35	2	65	105-0-0	-	-					
35	2	65	52-8-0	-	-					
35	2	65	52-8-0	-	-					
15			15-0-0							
20	1	25	46-10-8	-	-					
20	1	25	23-12-0	5-12-0	-					
15	-	-	60-0-0	30-0-0						
			1071-4-0	469-1-4						

given to the instructions in Article 63, Civil Account Code.

(*Signature*)

(*Designation*) Income-tax Officer,

C & M Station, Bangalore.

26/1/28

C. A. C. 5.

Statement of Pro[redacted]

NATURE OF CHARGES.								
PRESENT SCALE.								
		Pay.						
Number.	Designation.	Minimum.	Increment.	Maximum.	Average cost.	Number.	Designation.	

NOTE.—In preparing this statement, particular [redacted]

Station

Date

MGIPC—S1—1597(Adt.)DCF—(G-1176)—8-12-26—6,000.

of Revision of Establishment.

D SCALE.				PROPOSITION.						Orders of sanctioning authority.
				Permanent.		Temporary.				
Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		
Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.	
325	-	525	409-2	-	387-9					
90) 5) 15)		-	110-0	-	-					
70) 15) 5)		-	180-0	-	-					
35	2	65	52-8	-	-					
15		-	150-0							
			901-10		387-9					

be given to the instructions in Article 63, Civil Account Code.

(*Signature*) [signature]

(*Designation*) Assist Commissioner of

26/4/28

L. & C. 5.

Statement of Proposals

NATURE OF CHARGES.

PRESENT SCALE.							
Number.	Designation.	Pay. Minimum.	Increment.	Maximum.	Average cost.	Number.	Designation.
1	Asst.Commr. of Excise.	600	50	900	796-11	1	Ex.Inspector
1	Sub-Inspector I gr. Cycle allowance Duty allowance	90 5 15			110-0	1	Sub-Inspector I grade.
2	Sub-Inspectors III Grade. Duty allce. Cycle -do-	70 15 5		-	180	2	Sub-Inspector III Grade.
1	Clerk	35	2	65	52-8-0	1	Clerk
10	Peons	15		-	150-0	10	Peons
					1,289-3		

NOTE.—In preparing this statement, particular attention

Station C & M Station, Bangalore.

Date 25th January 1928.

MGIPC—S1—1597(Adt.)DCF—(G-1176)—8-12-26—6,000.

DRAFT.

From

The Hon'ble the Resident in Mysore.

To

The Secretary to the Government of India, Finance Department (Central Revenues).

Encs 2 Statements in duplicate

No. 1433

S) 10-2-1928

Subject:- SEPARATION OF THE DEPARTMENTS OF EXCISE AND INCOME-TAX IN THE CIVIL AND MILITARY STATION OF BANGALORE - APPOINTMENT OF AN INSPECTOR OF EXCISE AND AN INCOME-TAX OFFICER IN PLACE OF ONE ASSISTANT COMMISSIONER OF EXCISE.

Sir,

I have the honour to refer to the correspondence ending with Mr. Sundaram's letter No. D.Dis.258-E.0/26, dated the 27th July 1926 on the above subject.

Sl 31 (C)
16 A-25

2. The reasons underlying the proposal to separate the departments of Excise and Income-tax in the Civil and Military Station of Bangalore will be found in paras. 4 and 5 of the Report of Mr. Boag on the Finances of the Assigned Tract, read with paragraphs 2 of Appendix I to the Report. It is unnecessary to restate them here.

(Q)

(F)

3. The Collector of the Civil an Military Station, Bangalore, proposes that the separation of the two departments may be effected from the 4th March 1928, the date on which the ter of Mr. E. C. Ward, the present Assist Commissioner of Excise expires. He accordingly

Encl. 6 P.U.C (sl 46)
× in duplicate

accordingly forwarded two proposition statements× for the necessary revision of the establishments. The statements have been duly verified by the Pay and Accounts Officer, Bangalore; and it will be observed that the main points involved therein are the appointment of a separate Income-tax Officer and the replacement of the existing post of Assistant Commissioner of Excise by the post of an Inspector of Excise. I agree with these proposals and submit the proposition statements for the sanction of the Government of India. I may add here that the intention is to obtain the loan of the services of a trained Income-tax Officer from Madras.

para. 4 of P.U.C. (sl 46)

4. The net extra cost of the proposals amounts to Rs.81-8-4 per mensem or Rs.978-4-0 per annum.

5. As no provision has been proposed on account of these proposals, in the Bangalore Budget for 1928-29, an additional allotment of Rs.3,984/- will be required under Demand No.17 'Taxes on Income' as shown in the margin* , and I request that this sum may kindly be sanctioned. The savings under "Account IV - Other Expenditure Heads - B - Excise - Pay of Officers" in the Bangalore Budget for 1928-29 will be surrendered to the Government of India.

* Pay of Officers Rs.3,600/-
Pay of establishments 384/-
Rs.3,984/-

IV

No. 1802
16A-1925.

From

Major K. A. G. Evans Gordon,

Secretary to the Resident in Mysore.

To

The Collector,
Civil and Military Station, Bangalore.

Dated Bangalore 21st Feby. 1928.

SEPARATION OF THE DEPARTMENTS OF EXCISE AND INCOME-TAX IN THE CIVIL AND MILITARY STATION OF BANGALORE.

Sir,

I am directed to state that the proposition statements
S.46. forwarded with your endorsement No.221-A-28, dated the 28th January 1928, have been submitted to the Government of India and that the Government of India have been requested to convey
S.47 their orders by telegram, if possible.

2. In the meantime, I am to request that you will be so good as to take preliminary steps to arrange with the Commissioner of Income-tax, Madras, to obtain the loan of the services of a trained and suitable Income-tax Officer from the Madras Presidency, for a period of three years in the first instance. It should be mentioned to the Commissioner of Income-tax that the proposal is subject to sanction being accorded by the Government of India to the separation of the Income-tax and Excise departments in the Civil & Military Station and that the nominee will be subject to the approval of the Resident.

3. The Government of Madras are being addressed in regard to the proposal to appoint an Inspector of Excise in place

place of the Assistant Commissioner.

I have the honour to be,
Sir,
Your most obedient servant,

o/c 21.2.28

Majd.
SECRETARY TO THE RESIDENT.

3.
21/2/28.

Telegram No. C1321T27, dated the 27th February 1928, from the Government of India. Finance Department, Central Revenues, New Delhi, to the Hon'ble the Resident in Mysore, Bangalore.

1847
28/2/28

SL 47

Your 1433/16A1925 February tenth. Proposals sanctioned. Letter follows.

---:oOo:---

DRAFT.

From

The Hon'ble the Resident in Mysore.

Bangalore.

To

The Secretary to the Government of Madras,

Revenue Department.

No. 2240
Dt 2nd March 1928

Subject:- SEPARATION OF THE DEPARTMENT OF EXCISE AND INCOME-TAX IN THE CIVIL AND MILITARY STATION, BANGALORE.

Sir,

I have the honour to acknowledge, with thanks, the receipt of your letter No.250 B/28-1, dated the 29th February 192[illegible]

P.U.C II

2. The Government of India have now sanctioned the proposal to separate t[illegible] Departments of Excise and Income-tax in t[illegible] Civil and Military Station of Bangalore, and in accordance with the suggestion made by the Government of Madras, I propose tha[illegible] effect should be given to the new arrangement from the 1st April 1928.

P.U.C I

3. Mr. Ward will be relieved from Bangalore in the afternoon of the 31st March, 1928. In his place, ~~only~~ an Inspector of Excise on a pay ranging from Rs.325/- to Rs.525/- as in Madras will be required for Bangalore from the 1st April 1928. I request therefore that the Government of Madras will be so good as to depute a suitable Inspector of Excise to Bangalore for a period of three years from th[illegible] date. The favour of an early reply is

requested.

I have, etc.,

RESIDENT.

No. 2241 Ecn 1

Copy to the Collector, Civil and Military Station, Bangalore, with a copy of letter from Madras Government No. 250 B/28-1, dated the 29th February 1928.

P.V.C

SECRETARY TO THE RESIDENT.

Excise Department.

1	Excise Inspector on	Rs. 325-525,
1	Sub-Inspector I Grade on	Rs. 90
	Duty allowance	Rs. 15
	Cycle allowance	Rs. 5
2	Sub-Inspectors on III Grade	Rs. 70-180
	Duty allowance	Rs. 15
	Cycle allowance	Rs. 5
1	Clerk on	Rs. 35-2-65
10	Peons on	Rs. 15.

They also agree to your obtaining on loan the services of an Income-tax Officer from Madras to officiate in the post of the Income-tax Officer at Bangalore. While so employed, the Income-tax Officer will count his service at Bangalore for increments in the Madras scale.

3. I am to say that the proposals should have been submitted earlier, as owing to their late receipt it has not been possible to make budget provision for the additional expenditure in 1928-29. An application for additional funds required during 1928-29 should be made in due course.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Secretary to the Government of India.

Copy ...

Copy with a copy of the letter replied to forwarded to the Pay and Accounts Officer, Bengalore, and the Accountant General Central Revenues.

K.C.S.
1.3.28.

Extract from a Confidential letter No.901-A-28., dated 2nd March 1928, from T.B. Russell, Esq., I.C.S., Collector, Civil and Mily. Station, Bangalore, to the Secretary to the Resident in Mysore, Bangalore.

Separation of the Excise and Income Tax Departments - Appointment of Income Tax Officer - Your No.1802/16.A-1925, dated 21-2-1928.

I have consulted the Commissioner of Income Tax about the loan of the services of a trained and suitable Income Tax Officer. He presumes that, in the course of the arrangements to be made for Bangalore, one post will be added to the Madras Cadre of Income Tax Officers, and states, that, until this has been done, and he has a trained man in the post, it will not be easy for him to spare the services of an officer for the following reasons.

2. He has a leave reserve of 5 Officers for the whole Presidency. An Officer is about to take leave for 16 months, which will reduce the reserve to 4 men for that period. Of these 4, two have been newly put under training and will not, for some time, be fit to take responsible charge of a circle. He is thus left with 2 men (both partially trained and still on probation) as his provision against leave and casualties among Officers. If a man is to be taken for Bangalore, the effective reserve is reduced to one. He will not, however, refuse to send an Officer on this ground.

3. As the post of Income Tax Officer in Bangalore is to be filled by a man from Madras, I request, for the reasons noted above, that steps may be taken to add a post to the Madras Cadre of Income Tax Officers.

56

_____DEPARTMENT. File No.

_____BRANCH. Serial No.

Draft Letter / Memorandum / Telegram Sec 1

No. 2716 Dated 16 March 1928.

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

From

The Resident in Mysore.

To

The Secretary to the Government of India,
Finance Department,
(Central Revenues).

Heading :

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures _____

(Code word for telegrams.)

Subject:- SEPARATION OF THE DEPARTMENTS OF EXCISE AND INCOME TAX IN THE CIVIL AND MILITARY STATION OF BANGALORE.

Sir,

sl 53

sl 51

With reference to paragraph 1 of your letter No. R.Dis.No.132-I.T/28, dated the 29th February 1928, I have the honour to enclose a copy of a letter from the Madras Government No.250 B/28-1., dated the 29th February, 1928, and to state that, in accordance with the suggestion made by that Government it is proposed to give effect to the new arrangement on or after the 1st April, 1928, instead of from the 4th March 1928. In the circumstances mentioned by the Government of Madras, I trust that the Government of India will have no objection to the change.

I have, etc.,

for RESIDENT.

16.3.28 16/3/28

S. 5.

MGIPC—FP—460DCFMis.—(289)—2-2-25—30,000 Pads.

18 52

TELEGRAM.

[DRAFT.]—For approval.

No. 2901

Dated 21st March 1928.

---

sl 52

From Resident Mysore

From Bangalore

To Madras Revenue

To Madras

OFFICIAL INSTRUCTIONS.

S/O

Copy by post.

My letter 2240 second March

Kindly wire whether Excise Inspector for Bangalore has been selected for joining duty forenoon first April.

Id. K.E.G.
21-3-28

Id. C.V.R.
19-3-28

Id. C.K.S.
19-3-28

S. 5.—R. P. B.—6-1920.—5,000.

D.O.No. 160/28

Office of the Commissioner of Incometax,

Madras : Dated 19th March, 1928.

My dear Major Evans Gordon,

Incometax Officer - Deputation of - Civil and Military Station, Bangalore - Your letter confidential No. C/5869/1020 dated 15th March, 1928.

Your letter reached me yesterday (Sunday) on my return from a tour. I hasten to point out in reply that the -- addition of a post to the Madras cadre of Incometax Officers is a matter for the Central Board and the Government of India, not for the Madras Government.

2. I understand that I have power to lend you the -- services of one of my officers and that it will not be --- necessary for you to address either the Madras Government or the Government of India in this matter. If, on receipt of - orders from the Government of India sanctioning the appointment, the Resident makes an official request for the services of an officer I think it will be possible for me to depute the officer first-mentioned in your letter.

Yours sincerely,

Major K.A.G. Evans Gordon, I.A.,
Secretary to the Resident and
Commissioner of Incometax,
Civil and Military Station,
Bangalore.

K.S. 19-3.

5

Telegram dated the 25th March 1928, from the Excise Commissioner, Madras, to the Hon'ble the Reside... in Mysore, Bangalore.

...IDENT'S OFFI...
...BANGALOR...
Register No. 2801
Date of Receipt 26/3/28
16 A/26

---:0:---

J. W. Ward First Grade Excise Inspector Madras has been deputed to Bangalore as Excise Inspector from 1st April 1928.

---:0:---

Post Box No.405
Telephone No.3505-

Telegraphic Code word
"Excise Madras"

OFFICE OF THE COMMISSIONER OF EXCISE MADRAS.

Dated 25th March 1928.

Post copy of Telegram.

The following telegram is sent to the Honourable the Resident in Mysore, Bangalore:--

(Mr.) J. J. Ward, first grade Excise Inspector Madras has been deputed to(do duty in) Bangalore as Excise Inspector from 1st April 1928."

P. R. Murthy
25828

Assistant Secretary.

Ex.D 25328

To

The Hon'ble the Resident in Mysore, Bangalore.
" Secretary to Government, Revenue Department.
Mr. T. J. Ward Assistant Commissioner of Excise, Bangalore.
Assistant Commissioner Cuddalore Division.
V. S. 25-3-28.

Post Box No.405
Telephone No.3505

Telegraphic Code Word
"Excise Madras."

PROCEEDINGS OF THE COMMISSIONER OF EXCISE MADRAS.

D.No.45 Routine. Dated 25th March 1928.

Subject.

Transfer-- Inspector --(Mr. J... Lard).

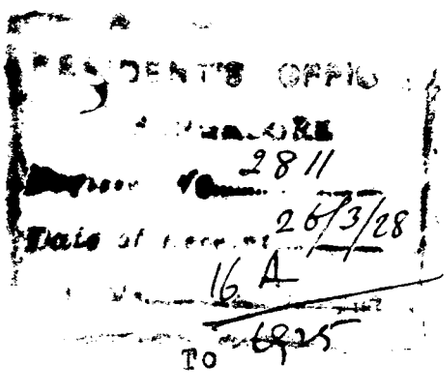
P. L. Moore, Esq., O.I.E., I.C.S.,
Ag. Second Member, Board of Revenue and Commr., of Excise.

Proceedings:--

The following transfer is ordered:--

Mr. J. L. Lard, Inspector, Madras Town Circle is deputed to do duty as Inspector of Excise, Bangalore.

To join on 31-3-28 after-noon handing over charge of the Madras Town Circle to his Assistant.



25 3 28

Assistant Secretary
25/3/28

To

The Superintendent Government Press for publication of Notification in the Fort St. George Gazette.

The Honourable the Resident in Mysore, Bangalore.

Mr. J... Lard, Inspector, Madras Town Circle.

The Collector, Civil and Military Station, Bangalore.

Mr. J.C. Lard Assistant Commissioner of Excise, Bangalore.

Assistant Commissioner of Excise, Cuddalore Division.

V...S. 25-3-28.

Page Box 305.
Telephone No. 350

Telegraphic Code
"Bowles Liverpool"

INSPECTIONS OF THE [illegible] OF MERSEY DOCKS.

No. 45 Chambers. Dated 25th March 1913.

Subject.

Examiner.--Inspector.

E. L. Bowles, Esq., M.I.E., M.I.
Mr. Alexander Hanson, Board of Customs Chambers

Proceedings.--

The following Examiner is ordered:--

Mr. J. . Ward, Inspector, Customs Port Office is

deputed to do duty as Inspector at Bootle, Birkenhead.

Date on 31-3-20 after-noon evening vice Mr.

of the Customs [illegible] Office, Liverpool.

The Inspection of [illegible] Piers for Quarantine at
Bootle-in the Port
Mr. Hall, Assistant.

The [illegible] [illegible] Mr. [illegible].

[illegible] [illegible] [illegible].

[illegible] [illegible] [illegible] [illegible].

Mr. J.C. [illegible] [illegible] Bowles, Esq., M.I.

[illegible] [illegible] [illegible] [illegible].

-2-

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 26 March 1928

No. 3037 ENCLOS. 2
3038
3039

A copy of the marginally* noted ~~letter, with enclosure~~ papers, is forwarded

1) Telegram ~~No.~~ -- dated 25.3.28 from the Excise Comm.r Madras
2) Proceedings of the Comm.r of Excise, Madras, No. D 45, dt 25.3.28

to the Coll.r, C & M Station Bangalore, in continuation of endt from this office no. 2241, dt 2.3.28.

The Dy & Accounts Officer, Bangalore
The Audit Officer, SOA Office, Bangalore
~~Secretary to the Resident~~

532—15-9-1927—5,000—RPB.

CAS. 26/3/28. Sd/ CK. S. Iyer for Sec.

_____DEPARTMENT. File No.

_____BRANCH. Serial No.

Draft Letter / Memorandum / Telegram

U R G E N T.

No. 3049 Dated 26 March 19 24

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

From The Secretary to the Resident.

To

The Commissioner of Income-tax,
M a d r a s.

Heading :

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures _____

Income-tax Officer for Civil & Military Station, Bangalore.

(Code word for telegrams.)

Sir,

I am directed to refer to the penultimate sentence of my letter No.2967/Ind.-25, dated the 23rd March 1923 and to inform you that Mr. J. W. Ward, Excise Inspector, Madras Town Circle, has been deputed by the Commissioner of Excise, Madras, to do duty as Inspector of Excise, Bangalore and directed to join duty at Bangalore on the afternoon of the 31st March 1923 in relief of Mr. E Ward.

3. 59

sl 62

2. I am to request the favour of a very early reply to my letter under reference — by telegram, if possible.

I have, etc.,

Sd/ C. K. S. Iyer

for Secretary to the Resident.

No. 3050 Encl

Copy forwarded to the Collector, Civil & Military Station Bangalore

S. 5.

MGIPC—FP—460DCFMis.—(289)—2-2-25—30,000 Pads.

Office of the Commissioner of Incometax,

No. 160/28. Madras, dated 26th March 1928.

From

F. H. Senneck Esq., I.C.S.,

Commissioner of Incometax, Madras.

To

Secretary to the Hon'ble the Resident in Mysore,

Civil and Military Station, BANGALORE.

Sir,

Establishment - Civil and Military Station, Bangalore - Incometax Officer - Loan of services - Pragasam (D.T)(Mr)- Incometax Officer, Tanjore circle - Your letter No. 2967-16(A)-25 dated 23rd March 1928.

I have the honour to enclose a copy of my order sanctionir the loan of the services of Mr. D.T. Pragasam, Incometax Officer, Tanjore circle for employment as Incometax Officer in the Civil and Military Station, Bangalore. Mr. Pragasam may be informed by telegram when his ~~services~~ services will be required at Bangalore.

I have the honour to be,

Sir,

Your most obedient servant,

For Commissioner.

Post Office.G.P.O.
Tel.Address.Intax.

Old High Court Buildings,
North Beach Road, Madras.

Proceedings of the Commissioner of Incometax
for the Presidency of Madras.

No.160/28. Dated 26th March 1928.

F.H.Senneck Esq., I.C.S.,
Commissioner of Incometax.

Establishment - Civil and Military Station, Bangalore - Incometax Officer - Loan of services - Pragasam (D.T)(Mr)- Incometax Officer, Tanjore - Letter from the Secretary to the Resident in Mysore No.2967-16(A)-25 dated 23rd March 1928.

ORDER:

The Commissioner of Incometax, Madras sanctions the loan of the services of Mr.D.T.Pragasam, Incometax Officer, Tanjore circle to the Hon'ble the Resident in Mysore for employment as Incometax Officer in the Civil and Military Station,Bangalore for a period of three years with effect from 1st April 1928 or from date of relief. Whilst so employed Mr.Pragasam will draw the pay to which he is entitled in the time ~~rx~~ scale of Incometax Officers and will also count his service in Bangalore for increments in that scale.

Sd. F.H.Senneck,
Commissioner.

To Mr.D.T.Pragasam, Incometax Officer,Tanjore.
To the Assistant Commissioner,Western Range,Coimbatore.
" Accountant General,Madras.
" Secretary to the Resident in Mysore (with covering letter)
" Chief Secretary, Fort St.George, Madras.

(True copy)

Personal Assistant to the
Commissioner of Incometax.

K.P.26-3-28.

Telegram No.3096, dated the 27th March 1923, from the Secretary to the Resident in Mysore, to Mr. Krishnaswami, Income-tax Officer, Tanjore.

---:o:---

Your services will be required at Bangalore from afternoon of Saturday thirty-first March.

---:o:---

No.3097. Office of the Resident in Mysore,
Bangalore, 27th March 1923.

Copy to the Collector, Civil & Military Station, Bangalore.

CES
27/3

for SECRETARY TO THE RESIDENT.

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 27th March 1928

No. 3099 ENCLOS. 3101 & 2

A copy of the marginally* noted letter, with enclosure, is forwarded

*No. 160/28 dated 26.3.28
from the Comm^r. of I.T. Madras.

to the C.M^r. Comm^r. B'lore
to the D.A Officer, Bangalore
The Audit Officer, D.A Office Bangalore

for information.

Secretary to the Resident.

532—15-9-1927—5,000—RPB.

27.3.28

27/3/28

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 3102 ENCLOS. / *Dated Bangalore, 27 Mar. 1928.*

FROM Major K.A.G.Evans Gordon,

SECRETARY TO THE RESIDENT IN MYSORE.

To

The Commissioner of Income-tax,
M a d r a s.

Subject :—

Income-tax Officer for Bangalore.

SIR,

I am directed to acknowledge, with thanks, the receipt of your letter No.160/28, dated the 26th March 1928 regarding the loan of the services of Mr. D. T. Pragasam for employment as Income-tax Officer in the Civil & Military Station of Bangalore, and to enclose for your information a copy of a telegram sent to Mr. Pragasam.

I have the honour to be,
Sir,
Your most obedient servant,

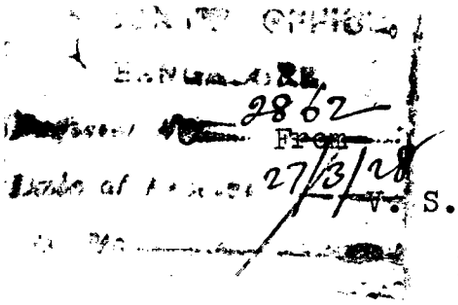
CKG
27/3

for SECRETARY TO THE RESIDENT.

D.A.Dis.No.221-I.T./28.

27/3/28 Government of India.
FINANCE DEPARTMENT (CENTRAL REVENUES).

New Delhi, the 21st March 1928.



From

V. S. Sundaram, Esquire,

Deputy Secretary to the Government of India,

To

The Hon'ble the Resident in Mysore,

Bangalore.

Sir,

Civil and Military Station, Bangalore - Excise and Income-tax Department - Separation of - Date of -.

SR 56

Your letter No. 2716 ENC/16A-1925, dated the 16th March 1928.

In reply to your letter quoted above, I am directed to say that the Government of India approve your proposal to give effect to the separation of the Income-tax and Excise Departments in the Civil and Military Station, Bangalore, from 1st April 1928 as suggested by the Government of Madras instead of from 4th March 1928.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Secretary to the Government of India.

K.C.S.
22.3.28.

3 70

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 28 March 1928

No. 3137-3139 ENCLOS. 1

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded

*No. 221-IT/28 dated 21.3.28 from the Comptr. Finl. Deptt. (Central Revenues)

to the Collr., Coml Stn., Bilre
to the D.A. Officer, Bilre
to the Audit Officer, P.A. Officer, Bangalore.

Sd/ C. K. S. Iyer

for Secretary to the Resident.

532—15-9-1927—5,000—RPB.

CVR 27.3.28

CKS. 27/3/28

Telegram dated the 28th March, 1928, from the Commissioner of Income-tax, Madras, to the Secretary to the Hon'ble the Resident in Mysore, Bangalore.

Pragasam instructed join Bangalore afternoon 31st March.

RESIDENT'S OFFICE,
BANGALORE.
Registry No. 2907
Date of Receipt 28.3.28
File No.

Draft submitted.

28.3.28 28/3/28. Issue

32 7L

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 28 March 1928

No. 3160 ENCLOS. 1

A copy of the marginally* noted ~~letter, with enclosure~~ telegram, is forwarded

*No. — — dated 28.3.28 from the Commr of I.T. Madras

to the Coll?, Cotton Sp?, Bangalore, for information.

Sd/C.K.S. Iyer

for Secretary to the Resident.

532—15-9-1927—5,000—RPB.

28.3.28

28/3/28.

73-33

POSTS TELEGRAPHS. No. 112

5.10.0 (1)

29/3/28

O. NL TANJORE 28 STE 14

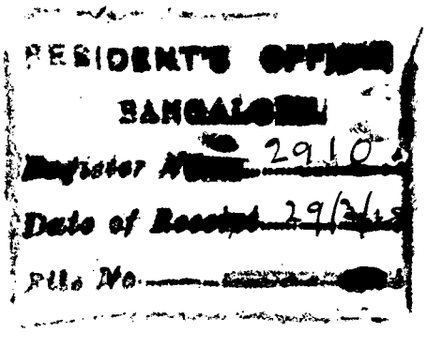
SERETARY MYSORE BANGALORE

YOUR TELEGRAM WILL JOIN DUTY AFTERNOON

31ST MARCH

PRAGESAM

US 15/50 2\0



This form must accompany any enquiry respecting this telegram.

~~TGIPAh.—49-26.~~

Draft submitted.

29.3.28

29/3/28

URGENT

3474

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 29th March 1928

No. 3204 ENCLOS. 1

A copy of the marginally* noted ~~letter, with enclosure~~ telegram, is forwarded

*No. — dated 28.3.28 from ~~the~~ Mr. D. T. Pragasam Income-Tax Officer Tanjore

to the Coll:, Consts, Bangalore, for information.

Sd/ C. K. S. Iyer

for *Secretary to the Resident.*

532—15-9-1927—5,000—RPB.

29.3.28

29/3/28

Secret
20-3544
dt 10-6-1928.

From

The Hon'ble the Resident
in Mysore.

To

The Secretary to the
Government of India,
Finance Department,
(Central Revenues).

SEPARATION OF THE DEPARTMENTS OF INCOME-TAX AND EXCISE IN THE CIVIL AND MILITARY STATION OF BANGALORE.

Sir,

I have the honour to refer to the correspondence ending with Mr. Sundaram's letter No. D.A.Dis. No.221-I.T/28, dated the 21st March 1928 and to say that the separation of the Income-tax and Excise Departments in the Civil and Military Station of Bangalore has been effected from the 1st April 1928.

sl 69

2. The Commissioner of Income-tax, Madras, has kindly lent the services of an Income-tax Officer of the Madras Presidency who joined duty at Bangalore on the afternoon of the 31st March 1928.

3. In this connection, I have the honour to enclose an extract of a letter from the Collector of the Civil and Military Station, Bangalore, No.901-A-28, dated the 2nd March 1928, and, in the circumstances stated therein, to request that the Government of India will be so good as to sanction the inclusion of the post of Income-tax Officer, Bangalore, (Pay Rs.300-40-500) in the Madras cadre

sl 54

Secn 2

No.3671

D 14-4-28

From

The Secretary to the Resident
in Mysore, Bangalore.

To

The Commissioner of Income-tax,
M a d r a s.

Income-tax Officer, Civil and Military
Station, Bangalore.

Sir,

sl 71

With reference to the correspondence ending with your telegram, dated 28th March 1928, I am directed to forward for your information a copy of a letter No.3544/16.A-1925, dated the 10th April 1928 (with enclosure) addressed to the Government of India regarding the proposal to include the post of Income-tax Officer, Bangalore, in the Madras cadre of Income-tax Officers.

sl 75

I have, etc.,

12.4.28

SECRETARY TO THE RESIDENT.

No. 3672

Copy forwarded to the Collector, Civil and Military Station, Bangalore.

Sd/ K. Evans Gordon
Major

SECRETARY TO THE RESIDENT.

11.4.28

Sectt. II-14—2,800—31-10-27.

FORT ST. GEORGE,
~~OOTACAMUND~~,

2nd April 1928.

From

J.F.Hall Esquire, O.B.E.,I.C.S.,

SECRETARY TO THE GOVERNMENT OF MADRAS,
Revenue DEPARTMENT.

To

THE Hon'ble the Resident in Mysore,
Bangalore.

SIR,

I am directed to forward the enclosed proceedings of the Madras Government, No.Mis.771, Rev. , dated the 2nd April 1928.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary.

Government of Madras

Received.....1928 Registered.....1928

Abstract

Excise Department - Abolition of one post of Assistant Commissioner of Excise and addition of a post of Inspector of Excise - Ordered.

Revenue Department

G.O.No. 1is. 771 Dated 2nd April 1928.

Read the following:-

G.O.No.897 Revenue dated 3rd July 1924.
G.O.No.264-25 Rev. dated 13th February 1925.
From the Hon'ble the Resident in Mysore, No.3-5/13-A-1925, dated 13th January 1928.
From the Commissioner of Excise, C.R.648 Abt. dated 20th February 1928
From the Hon'ble the Resident in Mysore, No.1203/16-A-1925, dated 21st February 1928.
-do- 2240/16-A-1925 dated 2nd March 1928.
From the Commissioner of Excise, C.R.648/Abt/28. dated 7th March 1928.

O R D E R :-

The Government direct that with effect from 1st April 1928 one post of Assistant Commissioner of Excise, ordinary grade, in the Madras Excise Department, shall be abolished and one post of Inspector of Excise, 1st grade, shall be added to the cadre of that Department to provide for the employment of an Inspector of Excise, Civil and Military Station, Bangalore in the place of the abolished Assistant Commissioner.

(By order of the Govt., Ministry of Public Health)

J.A.Hall,
Secretary to Government.

To the Commissioner of Excise.
To the Accountant-General through Finance.
To the Hon'ble the Resident in Mysore, Bangalore.

S. Y. 161.

(Arts. 52 and 93-7 C. A. C.)

Certificate of Transfer of charge.

Certified that we have on the ~~FN~~ after noon of this day respectively made over and received charge of the office of the Income-tax Officer.

Signature of relieved Government servant [signature]

Station C & M Station, Bangalore.

Designation Income-tax Officer.

Date 31st March 1928.

Signature of relieving Government servant [signature] 31.3.28

Designation Income-tax Officer.

31:3.28

Memo. of balances for which responsibility is accepted by the Government servant receiving charge.—

* Treasury balances.—

Cash.—

Opium stores.—

Stamp stores.—

Permanent advance.— Rupees Twenty only (Rs.20/-) in ca

THE RULES 530 BANGALORE 2 - APR 1928 1600-A-28 C & M. STATION

* For details see overleaf.

14/4 3139 4/4/28 16A 25

[signature]

Relieved Government Servant.

[signature] 31.3.28

Relieving Government Servant.

2 AP

No. Qrs. 1600-A-28.

Forwarded [signature] Collector

RECEIVED 3 - APR 1928

Forwarded to The Secretary to the Resident and Commr. of Income-tax, Civil and Military Station, Bangalore.
Through the Collector and Assistant Commissioner of Income-ta Civil and Military Station, Bangalore.

D.A.Dis.No.308-I.T./28.

Government of India.
FINANCE DEPARTMENT (CENTRAL REVENUES).

Simla, the 27th April 1928.

From

V. S. Sundaram, Esquire,

Deputy Secretary to the Government of India,

To

The Hon'ble the Resident in Mysore,

Bangalore.

Sir,

Establishment - Madras - Income-tax Officer - Civil and Military Station, Bangalore - Deputation to - Addition to Madras cadre - Proposal for -. Your letter No. 3544/16-A-1925, dated the 10th April 1928.

In reply to your letter quoted above, I am directed to enclose a copy of Mr. Tottenham's demi-official letter to Mr. Senneck, D.Dis.No. 182-I.T./28, dated the 19th March 1928, on the above subject from which it will be seen that the question raised by you has already been settled.

I have the honour to be,

Sir,

Your most obedient servant,

V. S. Sundaram

Deputy Secretary to the Government of India.

K.C.S.
30.4.28.

Copy.

D.O.D.Dis.No. 182-I.T./28.

CENTRAL BOARD OF REVENUE.

New Delhi, the 19th March 1928.

My dear Senneck,

Income-tax Officer - Deputation of - Civil and Military Station, Bangalore - Addition to the Madras cadre - Proposal for -. Your D.O. No. 160/28, dated the 2nd March 1928, and Sundaram's official letter R.Dis.No. 132-I.T./28, dated the 29th February 1928.

In order to keep down the cost of establishment in Bangalore, it has been arranged that the pay of the Income-tax Officer's post should be Rs. 300-40-500. It is not possible, therefore, to add that post on to your cadre. At the same time it is necessary in the public interest that one of your junior officers should go to Bangalore and work there for a limited period, say 2 or 3 years at a time. If an officer were deputed to that post permanently, he would not count the time spent there for increments in his substantive post in Madras. It was therefore suggested in Sundaram's letter quoted above that the Income-tax Officer who is deputed from Madras should only officiate in the post of Income tax Officer at Bangalore. While so employed, the Income-tax Officer will count his service in Bangalore for increments in the Madras scale.

You will be allowed to promote a subordinate to officiate as an Income-tax Officer in the vacancy caused in your cadre. You will not, therefore, be short of officers. On the whole it seems to us that you should find the arrangement an advantage since it would enable you to test the

suitability ...

suitability of deserving subordinates for promotion as Income-tax Officers-

Yours sincerely,

Sd. A. Tottenham,

20.3.28.

F. H. Senneck, Esquire, I. C. S.,

Commissioner of Income-tax,

Madras.

[R. O. 106 (a)].

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 11th May 1928

No. 4676 ENCLOS. 2

A copy of the marginally* noted letter, with enclosure, is forwarded to the Collector, C & M Station, Bangalore, with reference to paragraph 3 of his letter† no. 901-A-28, dated the 2nd March 1928.

sl 80

D.A. Dis *No. 308-I.T/28 dated 27.4.28

from the Govt. of India Finance Deptt. (Central Revenues)

†sl 54.

7.5.28

Secretary to the Resident.

532—15-9-1927—5,000—RPB.

C V A 7.5.28

Telegraphic Address: Bangacts, BANGALORE.

GOVERNMENT OF INDIA
The Pay and Accounts Office
BANGALORE.

Telephone : Office 47

Ref. No.P.G.171. 8th May 1928

Enclosures

To

The Secretary to the Hon'ble the
Resident in Mysore, BANGALORE.

Sir,

I have the honour to state that the Accountant-General, Madras, informs me that Mr. D. T. Pragasam was confirmed as Income tax Officer on 27-4-27 ~~and that~~ If the post of Income-tax Officer, Bangalore, is treated as a special post and not as one included in the Madras cadre, and the officer held to officiate in the scale of Rs.300-40-500, Vide para 2 of the Government of India letter No. R. Dis.132-I.T/28, dated 29-2-28, Mr. Pragasam would draw Rs.340/- from 1-4-28 under Fundamental Rule 32.

If, however, the post is treated as included in the Madras cadre of Income-tax Officers, he would be eligible to draw only @ Rs.300/- from 1-4-28 and Rs.340/- from 27-4-28.

As his pay has to be fixed, I request the favour of your orders as to how the post should be treated. In this connection, I would invite your attention to my letter No.P.G.4428, dated 17-3-28 & Mis.U.O. note No.P.G.307, dated 28-3-1928.

I have the honour to be,
Sir,
Your most obedient servant,
S. Varadaswamy
for Accountant-General,
Madras.

SHN.

Telegraphic Address: Bangacts, BANGALORE.

GOVERNMENT OF INDIA
The Pay and Accounts Office
BANGALORE.

Telephone : Office 47

Ref. No.P.G. 385

22nd May 1928

Enclosures

To

The Secretary to the Hon'ble the
Resident in Mysore, BANGALORE.

Sir,

I have the honour to acknowledge receipt of your memorandum No.4709, dated 12-5-28, stating that the post of Income-tax Officer, Bangalore will be treated as a separate one, in which an Income-tax Officer from Madras will be appointed to officiate, and to request that the second sentence of the order of the Commissioner of Income-tax, Madras, No.160/28, dated 26-3-1928, forwarded with your Endt. 3100, dated 27-3-1928 may kindly be caused to be amended suitably.

I have the honour to be,
Sir
Your most obedient Servant

Pay and Accounts Officer
BANGALORE.

SHN. PSO DEPTS
BANGALORE.
Number 4624
Date of Receipt 25/5/28.

From

Secy

Secy

No. 5342

Dt 5th June 1928.

To

The Commissioner of
Income-Tax
Madras.

Appointment of Mr. D. T. Pragasam as Income tax Officer, C & M Station, Bangalore.

Sir,

I am directed to enclose for your information a copy of the papers specified in the margin and, at the instance of the Pay & Accounts Officer, Bangalore, to request that if

1. Letter No. PG.171, dated 8.5.28, from the Pay & Accounts Officer, Bangalore — S.N.82

2. Memo. No. 4709, dated 12.5.28 to The Pay & Accounts Officer, Bangalore. — S.N.83

if there be no objection,
the second sentence of
your Proceedings No. 160/28,
dated the 26th March
1928 may kindly be
amended suitably.
In this connection, a
reference is invited to
Mr. Tottenham's demi-
official letter no. D Dis
182-1 T/28, dated the
19th March, 1928, addressed
to you, a copy of which
has been forwarded to
this office.

25
S. N. 65

40
S. N. 2

I have etc

Sdy W. O. Sherwood
Captain
for Secy to the Resdt.

CVO
26.5.28

150/26/5/28

Office of the Commissioner of Incometax,

No.160/28. Madras, Dated the 14th June 1928.

From

F.H.Senneck Esq.,I.C.S.,
Commissioner of Incometax,Madras.

To

The Secretary to the Hon'ble ~~to~~ the Resident in Mysore,
Civil and Military station, Bangalore.

Sir,

Establishment - Civil and Military Station,Bangalore - Incometax Officer - Loan of services-(Pragasam (D.T)(Mr) - Your letter No.5342/16-A-1925 dated 5th June 1928.

S.N.45 268-28

I have the honour to enclose a copy of my order amending the concluding portion of my proceedings No.160/28 dated 26th March 1928 as desired in your letter.

S.N.25/a 268-28

RESIDENT'S OFFICE 2/6/28
Bangalore
5297
18/6/28

I have the honour to be,
Sir,
Your most obedient servant,

For Commissioner. 16 6 28

K.P.16-6-28.

hp 16.6.28

Post Office.G.P.O.
Tel.Address.Intax.

Old High Court Buildings,
North Beach Road,Madras.

Proceedings of the Commissioner of Income-tax
for the Presidency of Madras.

No.160/28. Dated 14th June 1928.

F.H.Senneck Esq.,I.C.S.,
Commissioner of Income-tax.

Establishment - Civil and Military Station,Bangalore -Income-tax Officer - Loan of services - Pragasam (D.T)(Mr) - Income-tax Officer,Tanjore - Commissioner's proceedings No.160/28 dated 20th March 1928 - Letter from the Secretary to the Resident in Mysore No.5342/10-A-1925 dated 5th June 1928.

ORDER:

The following sentence will be substituted for the second sentence of the Commissioner's proceedings read above:-

"Mr.Pragasam will count his service in Bangalore for increments in the Madras time-scale of Income-tax Officers."

Sd. F.H.Senneck,
Commissioner.

To Mr.D.T.Pragasam,Income-tax Officer,Civil & Military Station,Bangalore.
To the Assistant Commissioner,Western Range,Coimbatore.
" Accountant General,Madras.
" Secretary to the Resident in Mysore,Bangalore (with a covering letter

(True copy)

16618

Personal Assistant to the
Commissioner of Income-tax.

16-6-28

K.P. 16-6-28.

[illegible] 106 (a).

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 2nd July 1928

No. 6263 / 6264 / 6265 ENCLOS. 1

Proceedings

A copy of the marginally* noted ~~letter, with enclosure~~, is forwarded

*No. 160/28 dated 14.6.28 of ~~from~~ the Commr of Income-tax, Madras.

to the CM, C&M Stn, Bangalore

to The D&A Officer, Bangalore

& The Audit Officer D&A Office, Bangalore

for information in continuation of the Residency endorsement no. 3099 / 3100 / 3101 dated the 27th March 1928.

Sd/ A.C. Gothian
Secretary to the Resident.

532—15-9-1927—5,000—RPB.

C.V. Ramanathayya 25.6.28

100/25/6/28

Bangalore, 13th August 1930.

From

D. T. Pragasam, Esq., D.Com., C.R.A.,
Income-tax Officer, Bangalore.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
14 AUG. 1930
Regd. No. 8221
File No. .....

To

The Secretary to the Resident
and Commissioner of Income-tax,
Civil & Military Station, Bangalore.

Through

The Assistant Commissioner of Income-tax,
Civil & Military Station, Bangalore.

Sir,

E)
N.25/a
268/28

1 I was transferred from Tanjore to Bangalore in April 1928 and was allowed under Fundamental Rule 32 to draw Rs.340/- from 1st April 1928, my pay in British Service then having been Rs.300/- only. Under the orders of the Government of India, Finance Department (Central Revenues) letter R.Dis.612/I.T.28 dated the 25th January 1930 and the Madras Income-tax Commissioner's No.291/28 dated the 4th February 1930 (a copy of which is enclosed) however, my pay in British Service was revised and fixed by the Accountant-General, Madras, as below:-

1-9-1927 to 31-8-1928	Rs.340
1-9-1928 to 31-8-1929	Rs.380
1-9-1929 to 31-8-1930	Rs.420

In accordance with these orders as well as in accordance with F.R.32 my pay in Bangalore should have been revised as below:-

1-4-1928 to 31-3-1929	Rs.380
1-4-1929 to 31-3-1930	Rs.420
1-4-1930 to 31-3-1931	Rs.460

This has not however been done and the reasons for allowing me to draw only the British Service rates of pay are given in the Pay and Accounts Officer's letter No.P.G.2350 dated the 6th August 1930, a copy of which is enclosed.

2 It is stated that under the Government of India Despatch No.5 of 1929 dated 11-4-1929 the amended rules should be applied in all cases in which the occasion for fixing pay arises after

18-3-1930 i.e., the date of effect of the amendments proposed to the Fundamental Rule 32. As, however, the Government of India in their letter No.R-Dis.612/I.T.28 dated the 25th January 1930 have decided that effect should be given to the F.R.32 retrospectively and arrears of pay should be allowed, and as the Accountant-General, Madras, has sent a communication to the Commissioner of Income-tax before 1st March 1930 actually fixing my pay on 1st March 1930 at Rs.420/-, (an extract from the statement of pay on 1st March 1930 received by the Commissioner of Income-tax, Madras, from the Accountant-General, Madras is enclosed), I submit that the occasion for revising my pay actually arose before 18-3-1930. The Pay and Accounts Officer, however, contends that as his Office was not aware of the orders of the Government of India before the 6th May 1930 when a copy of the orders was received from the Accountant-General, the occasion for revising my pay arose after 18-3-1930. I may be permitted to point out in this connection that though I am a lent Officer to this Administration and though I am affected by the orders of the Government of India, neither the Commissioner of Income-tax, Madras, nor the Accountant-General, Madras, sent a copy of their orders either to me or to my Accounts Officer - the Pay and Accounts Officer, Bangalore - until I heard of the Government of India orders through a brother Officer who had come to Bangalore on leave and wrote to the Personal Assistant to the Commissioner demi-officially for a copy being sent to me. I actually received the copy of the orders on the 29th April 1930 and I immediately apprised the Pay and Accounts Officer of the facts. He, in his turn, wrote to the Accountant General, Madras, and in reply got the communication dated the 6th May 1930. It looks as though the order would never have been communicated to me had I not asked for a copy of it. This has affected me considerably, for, had the orders been communicated to me in time, viz., on the 4th February 1930 - the date on which the orders of the Government of India were communicated to the other Officers in the Madras Presidency - the occasion for revising my pay would have arisen before 18-3-1930 and I

291/28. Office of the Commissioner of Income-tax, Madras, dated 4th February 1930.

Establishment - Income-tax Officers on probation - Persons holding substantive posts under Government - Increment - Commissioner's proceedings R.Dis.No.32/28, dated the 1st February 1928 - Government of India, Finance Department, (Central Revenues) letter R.Dis.612/I.T.28 dated the 25th January 1930.

The Government of India have decided that the pay of Income-tax Officers who held substantive posts under Government before their appointments as Income-tax Officers should be determined in accordanc with the Fundamental Rules and that the pay of existing incumbents should accordingly be fixed on the following basis.

(a) Officers who already had substantive appointments under Government before coming to the Income-tax Department will, under the Fundamental Rules, be entitled to count the entire period of their service as Income-tax Officers whether on probation or officiating or substantive, for increments in the scale of Rs.300 - 900.

(b) The date on which increments fall due in the Income-tax Department for Officers taken over from other Departments in which they had substantive appointments will, according to the Fundamental Rules, be ordinarily the anniversaries of the dates of their appointments in the Income-tax Depar ment and not the dates on which they would have received increments in those Departments had they remained there.

(c) An Officer with a substantive appointment in another Department will, under the Fundamental Rules, be entitled to draw increments in the Income-tax Department even during the period of probation. Such a situation however will arise only if the initial pay of the Officer during probation is Rs.300/- or more.

They have also directed that in all the cases referred to above, effect should be given to the provisions of the Fundamental Rules retrospectively and that arrears of pay should be allowed.

2. Income-tax Officers affected by the above orders should apply to the Accountant-General, Madras, for information regarding their initial pay on the Income-tax Officers time scale. (i.e., their pay on the date of their appointment as Probationary Income-tax Officers) the date of their next increment, their pay on the first March 1930 and the amount of arrears that may be due to them on the basis of the above orders.

Sd/- S. L. Sastri
5-2-30
For Commissioner.

To the Income-tax Officers concerned
To all Assistant Commissioners.
To the Accountant-General, Madras.

"True copy"

Government of India.

The Pay and Accounts Office
Bangalore.

Ref.No.P.G.2350 6th August 1930.

To

F. T. Pragasam, Esquire,
Income-tax Officer,
Bangalore.

Sir,

With reference to your letter dated 23-7-1930, I have the honour to state that the next stage of pay over Rs.340/-, the substantive pay as refixed from 1-4-1928, has not been allowed to you, Fundamental Rule 32 having been cancelled with effect from 18-3-1930. Under the revised rule, increased pay would not be admissible, as hitherto, for every transfer to posts outside a cadre as a matter of course, but would become admissible only if the new post is one of greater importance or responsibility.

The Government of India in their despatch No.5 of 1929 dated 11-4-1929 in explaining the intention of the revised rule to the Secretary of State stated as follows:-

"In all cases in which the occasion for fixing pay arises after the date of effect of the amendments now proposed, the amended rules should be applied". I had occasion to fix your pay after 18-3-1930, i.e., on the 6th May 1930 when a copy of the Government of India orders regarding the counting of officiating and probationary service of Income-tax Officers for increments was received in this office from the Accountant-General, Madras. This office was not aware of the Government of India orders before then. I regret therefore that I have no option but to fix your pay on 1-4-1928 as Rs.340/- only.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/- S. Kuppuswami

Pay and Accounts Officer.

"True copy"

No 7103 Encl
8-9-9 30.

From

Secretary

To

The Commissioner of Income-tax,
Madras.

Sir,

S N: 25(a)

With reference to the correspondence ending with your letter No. 160/28, dated the 14th June, 1928, I am directed to forward a copy of a representation made by Mr. D.T. Pragasam, In come-tax Officer, C & I Station, Bangalore regarding the fixing of his pay in accordance with the orders of the Govt of India referred to in your Circular No. 291/2 dated the 4th Feby, 1930. A copy of the objections raised by the Pay and Accounts Officer to this course being adopted in his case is also enclosed. I am to request you to be so good as to favour the Resident with your ~~opinion~~ mind in the matter as early as possible.

I have etc.

8/9/30

for Secretary to the Re

Rec'd 8/9/30

Office of the Commissioner of

Incometax,

C.R. 524/30. Madras, dated the 27th September, 1930.

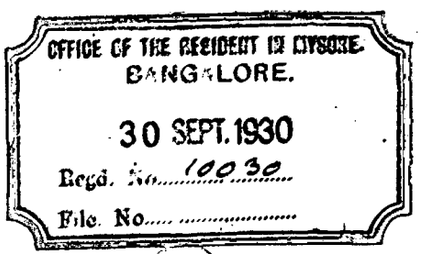
From

F. H. SENNECK, ESQ., I.C.S.,
Commissioner of Incometax, Madras.

To

The Secretary to the Resident in Mysore,
Civil & Military Station, Bangalore.

Sir,



S.K. 49

Establishment - Incometax Officers - Revision of pay - Pragasam (Mr.)(D.T) - Incometax Officer, Civil and Military Station, Bangalore - Your letter No.7103 dated 9-9-1930 -

I do not think that the view taken by the Pay and Accounts Officer, Bangalore, in the case of Mr. Pragasam is correct, when he says that "he had occasion to fix his pay after the 18th March, 1930". He fixed his pay, as he should naturally do, when Mr. Pragasam joined his deputation post in April 1928. Nothing has since transpired to affect the fixation already made or to require a new fixation. The fixation of pay in 1928 had the effect of giving Mr. Pragasam one increment in advance of his pay in the Incometax Officer's scale in Madras. This was a temporary increase which will automatically disappear on his reversion to the regular line. The fact that Mr. Pragasam's substantive pay in the Madras cadre has since been increased is no reason why he should lose the benefit of the temporary increase which would otherwise have lasted for the period of his deputation. The application of the amended Fundamental Rules in his case seems to be out of place. The Government of India have themselves indicated (in paragraph 6 of their despatch to the Secretary of State No.5 of 29 Finance Department dated the 11th April 1929) that it is not their intention that any general revision of the emoluments of

Governme

Government servants which have already been assessed in accordance with the rules ~~then~~ previously in force should be -- undertaken. I consider that Mr. Pragasam's pay in the Incometax Officer's scale in Bangalore should be Rs.380/- from the 1st April 1928 on the basis of his pay in Madras which was Rs.340/- on that date as fixed by the Accountant General, Madras.

I have the honour to be,

S i r,

Your most obedient servant

For Commissioner.

2293.

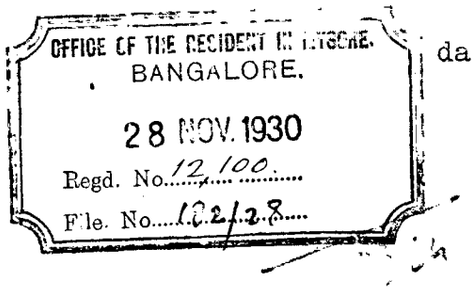
WR.27/9/30.

No. pg 3394

GOVERNMENT OF INDIA—FINANCE DEPARTMENT.

Pay and Accounts Office,

BANGALORE.



dated the 26th November 1930.

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.

Sir,

S.N.51

1. With reference to your memorandum No.8274, dated the 30th October 1930, regarding the revision of pay of Mr. D.T. Pragasam, Income-Tax Officer, Bangalore, I have the honour to state that the facts of the case are correctly stated in the letter of the Income-Tax Officer, but the point for decision is whether occasion for fixing the pay of Mr. Pragasam arose after 18th March 1930 or earlier

S.N.48

S.N.50

It is not possible to agree with the view of the Commissioner of Income-Tax, Madras, that the only occasion when I had to fix the pay of Mr. Pragasam was in April 1928 when he joined Bangalore from Madras, and none thereafter. Even Mr. Pragasam concedes that there was a subsequent occasion, but he submits that, that arose before, and not after, the 18th March 1930.

2. Mr. Pragasam was on probation as Income-Tax Officer from 1-9-1926 to 26-4-1927 and was confirmed on 27-4-1927. At that time, service on probation was not allowed to count for increments, and therefore, his pay on confirmation as Income-Tax Officer was fixed at the minimum of the scale Rs.300-40-900 and his next increment should have fallen due, in the usual course, on 27-4-1928. But he was transferred to Bangalore from 1-4-1928 to officiate as Income-Tax Officer, (the pay of the post being Rs.300-40-500) and under Fundamental Rule 32 as it stood at the time, his pay was fixed at Rs.340/- from 1-4-1928, the stage next higher to his permanent pay, as the post of Income-Tax Officer, Bangalore, was declared to be outside the Madras cadre of Income-Tax Officers - Vide my letter

S.N.42

No.P.G.171, dated 8-5-1928 and your memorandum No.4709, dated

S.N.43

12-5-1928.

P.T.O.

Government of India issued with their letter No.R.Dis.612 I.I. 28, dated 25-1-1930, through the kindness of the Income-Tax Officer, on or about 29th April 1930. I may add that I obtained the concurrence of the Audit Officer, Bangalore, before finally refixing the pay of Mr. Pragasam.

2. I wish however to say, in justice to Mr. Pragasam, that if the orders of the Government of India of the 25th January 1930 had been received by me before 18th March 1930, he should certainly have had the benefit of the old rule Fundamental Rule 32 and the next higher stage, i.e., Rs.380/- from 1-4-1928.

3. The papers received with your reference are herewith returned.

I have the honour to be,

Sir,

Your most obedient servant,

Pay and Accounts Officer.

Office of the Accountant General,
Madras, Fort St. George, 7th May 1930.

Copy of Government of India, Finance Department, (Central Revenues) No.R.Dis.612-I-T-28., dated the 28th January 1930 from V.S. Sundaram Esquire, Deputy Secretary to the Government of India to the Commissioner of Income-Tax, Madras.

.....

Establishment - Income - Tax Officers on probation - Madras - Increments - Your letters No.s291/28, dated the 21st July 1928 and 1st February 1929.

....

In reply to your letters quoted above, I am directed to say that the Government of India have decided that the initial and subsequent pay of future Income-Tax Officers including officers taken over from other departments in Madras in the scale of Rs.300-40-500-50-900 will be determined in accordance with the Fundamental Rules, with the exception that members of the Provincial Civil Service, if appointed to be Income-Tax Officers, will draw initial pay of Rs.100/- in excess of their pay in that service. As far as possible officers serving in other departments who are drawing less pay than Rs.300/- should not be appointed as Income-Tax Officers.

2. The pay of existing incumbents should be regulated in accordance with the Fundamental Rules, i.e.,

(a) Officers who already had substantive appointments under Government before coming to the Income-Tax Department will under the Fundamental Rules, be entitled to count the entire period of their service as Income-Tax Officers whether on probation or officiating or substantive, for increments in the scale of Rs. 300-900.

(b) The dates on which increments fall due in the Income-Tax Department for officers taken over from other departments in which they had substantive appointment will, according to the Fundamental Rules, be ordinarily the anniversaries of the dates of their appointments in the Income-Tax Department and not the dates on which they would have received increments in those departments had they remained there.

(c) An Officer with substantive appointment in another department will, under the Fundamental Rules, be entitled to draw increments in the Income-Tax Department even during the period of probation. Such a situation however will arise only if the initial pay of the officer during probation is Rs.300/- or more.

In the cases referred to above effect should be given to the provisions of the Fundamental Rules retrospectively and arrears of pay should be allowed.

3. Income-Tax Officers appointed directly on probation, i.e., from outside Government service will be on probation for two years

years on Rs.250/- per mensem.

4. No probationer will be confirmed unless he has passed the Department Examination or has been specially exempted from passing the Examination by the Board. Probationers without previous substantive appointments under Government will not be entitled, on confirmation, to count their probationery service on Rs.250/- for increments in the scale of Rs.300-900, because the stage of Rs.250, given to probationers is outside the time scale which is Rs.300-900. Under Fundamental Rules 26, it is only duty in the time scale, that counts for increment. That being so, even though probationary service is "duty" if it is followed by confirmation, it does not count for increments in the time scale of Rs.300-900, because it is not duty in that time scale.

No. 998
168-1928.

From

The Hon'ble Lieutenant Colonel R.J.C.Burke,

Resident in Mysore.

To

The Secretary to the Government of India,

Finance Department (Central Revenues).

Dated Bangalore 10th February, 1931.

Income-Tax Officer, Civil and Military Station, Bangalore - Revision of pay.

Sir,

S.N. 40 / 268.28

With reference to the correspondence ending with Mr.Sundaram's letter D.A.Dis.No.308-I.T/28, dated the 27th April, 1928, I have the honour to address the Government of India regarding the pay of Mr. D.T.Pragasam who was deputed for service as Income-Tax Officer, in the Civil and Military Station, Bangalore, from the Madras cadre, for a period of 3 years in the first instance from the 1st April, 1928.

S.N. 25/a

2. Before his appointment to Bangalore, Mr. Pragasam, while in Madras service, was on probation as Income-tax Officer from 1st September, 1926 to 26th April, 1927 and was confirmed on 27th April 1927. At that time service on probation was not allowed to count towards increments and his pay on confirmation was therefore fixed at the minimum in the scale of Rs.300-40-500-50-900 and his next increment would have fallen due in the usual course on 27th April 1928. But as he was deputed to Bangalore from 1st April 1928 to officiate as Income-Tax Officer in the scale of Rs.300-40-500, under Fundamental Rule 32 as then in force, his pay was fixed on that date at Rs.340/-, the stage next higher to his permanent pay as the post of Income-Tax Officer, Bangalore, was declared to be outside the Madras Cadre of Income-Tax Officers.

S.N.42
S.N.43

3. Since then, in their letter No. R.Dis.612-I.T.28,

dated

dated the 28th January, 1930, the Government of India, have revised their original orders and allowed Income-Tax Officers to count their probationary period of service for increments with retrospective effect and also draw arrears of pay. The Accountant General, Madras, accordingly refixed his pay in the Madras Service at Rs.340/- from 1st September, 1927, the annual increments accruing on the 1st September of succeeding years. Neither the orders of the Government of India nor the revised rate of pay fixed for Mr. Pragasam was communicated to him or the Pay and Accounts Officer, Bangalore, either by the Accountant General or the Commissioner of Income-Tax, Madras. Meanwhile the amendments to the Fundamental Rules, of which Fundamental Rule 32 was one, were sanctioned by the Secretary of State for India with effect from the 18th March 1930. In them it has been made clear that an officer transferred from one post to another on a time scale of pay will draw the stage of time scale next above his substantive pay in respect of the old post only in case such transfer involved an assumption of duties or responsibilities of greater importance, which condition has not been fulfilled in this case. The Government of India have also directed that there should be no general revision of the emoluments of Government servants in accordance with these amended rules but that they should be applied in all cases in which the occasion for fixing the pay arose after the date of effect of the amendments.

S.N.48

4. When the orders of the Government of India No. R.Dis.612-I.T 28, dated the 28th January, 1930, came to the knowledge of Mr.Pragasam, he asked the Pay and Accounts Officer, Bangalore, to admit his pay in Bangalore on 1st April 1928 at Rs.330/-, i.e., the stage next higher to his pay of Rs.340/- as refixed by the Accountant General in accordance with the above orders. The Pay and Accounts Officer contends that as he became aware of the orders only on the 6th May, 1930, when a copy was received in his office from the Accountant General, Madras, which was after the date on which the new amendments

to Fundamental Rules came into force, he could fix the pay at Rs.340/- only, and that Mr. Pragasam could draw Rs.380/- from 1st September 1928 and annual increments thereafter on the anniversary of that date.

S.N.S-O. 5. The Commissioner of Income-Tax, Madras, who has been consulted, observes that the pay of Mr. Pragasam was fixed once for all on 1st April 1928 when he joined his post as Income-Tax Officer, Bangalore by giving him one increment in advance of whatever his pay was in the Income-Tax Officers' cadre in Madras, an increase which was but temporary and which would automatically disappear on his reversion to the regular line. The Commissioner is, of opinion, that the subsequent alteration of his substantive pay in the Madras cadre consequent on the revised orders of the Government of India should automatically benefit Mr. Pragasam without the necessity for any fresh fixation of pay and that there was no reason why he should lose the benefit of the temporary increase which would otherwise have lasted for the period of his deputation in Bangalore.

I entirely agree with the view expressed by the Commissioner of Income-Tax, Madras, and think that in any case it would not be equitable that Mr. Pragasam should be made to lose the benefit of the increase in emoluments which had been granted to him when his services were transferred to Bangalore nearly three years ago. I request therefore that the Government of India may be pleased to permit the fixing of the pay of Mr. Pragasam at Rs.380/- from the 1st April, 1928, instead of from the 1st September, 1928 and to the grant of arrears of pay to him.

6. As funds are not available to meet the above expenditure during the current year, I request that an additional allotment

of Rs.600/- may kindly be granted under Demand No.17-Taxes on Income - A.I - Pay of Officers.

I have the honour to be,

Sir,

Your most obedient servant,

O/C Lieut. Col.

R E S I D E N T.

7/2.31.

BJ
7/2.

No.
182-1928.

From

The Hon'ble Lieutenant Colonel R.J.C.Burke,

Resident in Mysore.

To

The Secretary to the Government of India,

Finance Department (Central Revenues).

Dated Bangalore February, 1931.

Income-Tax Officer, Civil and Military Station,
Bangalore - Revision of pay.

Sir,

With reference to the correspondence ending with Mr.Sundaram's letter D.A.Dis.No.308-I.T/28, dated the 27th April,1928, I have the honour to address the Government of India regarding the pay of Mr. D.T.Pragasam who was deputed for service as Income-Tax Officer, in the Civil and Military Station, Bangalore, from the Madras cadre, for a period of 3 years in the first instance from the 1st April, 1928.

2. Before his appointment to Bangalore, Mr. Pragasam, while in Madras service, was on probation as Income-tax Officer from 1st September, 1926 to 26th April, 1927 and was confirmed on 27th April 1927. At that time service on probation was not allowed to count towards increments and his pay on confirmation was therefore fixed at the minimum in the scale of Rs.300-40-500-50-800 and his next increment would have fallen due in the usual course on 27th April 1928. But as he was deputed to Bangalore from 1st April 1928 to officiate as Income-Tax Officer in the scale of Rs.300-40-500, under Fundamental Rule 32 as then in force, his pay was fixed on that date at Rs.340/-, the stage next higher to his permanent pay as the post of Income-Tax Officer, Bangalore, was declared to be outside the Madras Cadre of Income-Tax Officers.

3. Since then, in their letter No. R.Dis.612-I.T.28,

dated

of Rs.600/- may kindly be granted under Demand No.17-Taxes on Income - A.I - Pay of Officers.

I have the honour to be,

Sir,

Your most obedient servant,

Lieut. Col.

R E S I D E N T.

BJ
7/2.

C.F. 32.

In reply, please quote number, date and short title.*

56

Incometax DEPARTMENT.

Received ..... *Registered* .....

From (Name) F.H.Senneck Esq., I.C.S.,

(Designation) Commissioner of Incometax, Madras

Post Box G.P.O, (Station) Madras.

Telegraphic Address INTAX

To The Secretary to the Hon'ble the Resident in Mysore and Commissioner of Incometax,

C & M Station, BANGALORE.

No. 90/31, *dated* 14th Feb. 1931.

Sir,

Enclosures .....

.....

.....

Spare Copies ..... (K) 5.N.54

* Establishment - Civil and Military Station, Bangalore - Incometax Officer - Loan of services - Pragasam (D.T)(Mr) - Incometax Officer - Commissioner's proceedings No.160/28 dated the 26th March,1928, and 14th June,1928 - Letter from the Secretary to the Resident in Mysore and Commissioner of Incometax,Bangalore, No.971-182-1928 dated the 10th February,1931.

****

I have the honour to enclose a copy of my order sanctioning the loan of the services of Mr.D.T.Pragasam, Incometax Officer, for employment as Incometax Officer, Civil and Military Station,Bangalore,for a further period of one year from the 1st April,1931.

I have the honour to be,

Sir,

Your most obedient servant,

for Commissioner.

1,762

182/28

K.P.14/2/31.

Post Office. G.P.O.
Tel.Address.'Intax'.

Old High Court Buildings,
North Beach Road, Madras.

Proceedings of the Commissioner of Incometax for the Presidency of Madras.

No.90/31. Dated 14th Feb. 1931.

F.H.SENNECK,ESQ.,I.C.S.,
Commissioner of Incometax.

Establishment - Civil and Military Station, Bangalore - Incometax Officer - Loan of services - Pragasam (D.T)(Mr) - Incometax Officer - Commissioner's proceedings No.160/28 dated 26th March, 1928 and 14th June, 1928 - Letter from the Secretary to the Resident in Mysore and Commissioner of Incometax, Bangalore, No.971-182-1928 dated 10th February, 1931.

ORDER:

The Commissioner of Incometax, Madras, sanctions the loan of the services of Mr. D. T. Pragasam, Incometax Officer to the Hon'ble the Resident in Mysore for employment as Incometax Officer in the Civil and Military Station, Bangalore, for a further period of one year with effect from 1st April, 1931.

2. Mr. Pragasam will count his service in Bangalore for increments in the Madras time-scale of Incometax -- Officers.

Sd. F. H. Senneck,
Commissioner

To Mr. D. T. Pragasam, Incometax Officer through the Secretary to the Resident, Mysore.
Copy to the Secretary to the Hon'ble the Resident in Mysore.
" Accountant General, Madras.
" Chief Secretary, Fort St. George, Madras.

(True copy)

14 2 31

Personal Assistant to the
Commissioner of Incometax.

WR.14.2.31.

Post Office. G.P.O.
Tel.Address.'Intax'.

Old High Court Buildings,
North Beach Road, Madras.

Proceedings of the Commissioner of Incometax for the Presidency of Madras.

No.90/31. Dated 14th Feb. 1931.

F.H.SENNECK,ESQ.,I.C.S.,
Commissioner of Incometax.

Establishment - Civil and Military Station, Bangalore - Incometax Officer - Loan of services - Pragasam (D.T)(Mr) - Incometax Officer - Commissioner's proceedings No.160/28 dated 26th March 1928 and 14th June, 1928 - Letter from the Secretary to the Resident in Mysore and Commissioner of Incometax, Bangalore, No.971-182-1928 dated 10th February, 1931.

ORDER:

The Commissioner of Incometax, Madras, sanction the loan of the services of Mr. D. T. Pragasam, Incometax Officer to the Hon'ble the Resident in Mysore for employment as Incometax Officer in the Civil and Military Station, Bangalore, for a further period of one year with effect from 1st April, 1931.

2. Mr. Pragasam will count his service in Bangalore for increments in the Madras time-scale of Incometax -- Officers.

Sd. F. H. Senneck,
Commissioner.

To Mr. D. T. Pragasam, Incometax Officer through the Secretary to the Resident Mysore.
Copy to the Secretary to the Hon'ble the Resident in Mysore.
" Accountant General, Madras.
" Chief Secretary, Fort St. George, Madras.

(True copy)

14 2 31

Personal Assistant to the Commissioner of Incometax.

WR.14.2.31.

57

[R.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 28th Feb 1931.

No. 501 Enclos. 2 each

A copy of the marginally* noted letter, with enclosure, is forwarded

Pur
S.N. 56

*No. 90/31,

dated the 14th Feby, 1931,

from the Commissioner of Incometax.

to the Collector & Asst Commissioner of Income-Tax, C & M Station, Bangalore with reference to his letter No. I.T.G1/F/530-31, dated the 3rd December, 1931. S.N. 53

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to the Pay & Accounts Officer, Bangalore,

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to the Audit Officer, Experiments, Bangalore.

18/2

for Secretary to the Resident.

1212—16-3-1929—5,000—RPB.

1401
28/2
1612
CG.2.31

D.2

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. 1847 ENCLOS. 182-1928

Dated Bangalore, 13th Mar. 1931.

FROM

Captain G. Kirkbride,

SECRETARY TO THE RESIDENT IN MYSORE.

To

The Commissioner of Income-tax,

M a d r a s.

~~Subject:-~~

SIR,

I am directed to acknowledge the receipt S.N.56 of your letter No. 90/31, dated the 14th February 1931, and to thank you for your courtesy in placing the services of Mr.D.T.Pragasam, for another year, in the Income-tax Department of the Civil and Military Station of Bangalore.

I have the honour to be,
Sir,
Your most obedient servant,

Gc.

Captain.
SECRETARY TO THE RESIDENT.

BJ

11.3.31.

D. Dis. No. 114-I.T./31.
GOVERNMENT OF INDIA.
FINANCE DEPARTMENT (CENTRAL REVENUES).
New Delhi, the 3rd March 1931.

From

S. P. Shah, Esqr., I.C.S.,
Deputy Secretary to the Government of India,

To

The Hon'ble the Resident in Mysore.

Sir,

S.N.55 Establishment - Income-tax Officer, Civil & Military Station, Bangalore - Revision of pay - Your letter No. 998/182-1928, dated the 10th February 1931.

In reply to your letter quoted above, I am directed to convey sanction to the initial pay of Mr. D. T. Pragasam, Income-tax Officer Civil & Military Station, Bangalore being fixed at Rs 380/- per mensem in the grade of Rs 300-40-500 with effect from the 1st April 1928 and to the grant of arrears of pay to him.

2. I am also to convey sanction to the re-appropriation of Rs 600 from savings in the budget estimates of Bombay for the year 1930-31 under the Central head "2-Taxes on Income - District charges - Contingencies - non-voted" to meet excess expenditure anticipated under the Central head "2-Taxes on Income - Pay of Officers - non-voted" in Bangalore for the same year.

I have the honour to be,
Sir,
Your most obedient servant,

5.3.31.

Deputy Secretary to the Government of India.

OF THE RESIDENT IN MYSORE
BANGALORE.
2445
18/2/28

Copy forwarded to the Pay and Accounts Officer, Bangalore, the Audit Officer, Bangalore, the Accountant General, Bombay, the Accountant General, Central Revenues and the Commissioner of Income-tax, Bombay.

J.P.S.
3/3

[R.O.106(a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 18th March 1931.

No. 1984 Enclos. 1

S. N. 59

A copy of the marginally* noted letter, ~~with enclosure~~, is forwarded

D.Dis. *No.114-I T./31,

dated the 3rd March, 1931,

from the Govt of India.

to the Asst Commissioner of Income-tax, C & M Station, Bangalore for information and necessary action, with reference to the application of Mr.D.T.Pragasam, I.T.O., Bangalore, dated the 13th August, 1930, forwarded by him.

S. N. 48

Secretary to the Resident.

1212—16-3-1929—5,000—RPB.

ICSM
14.3.31

D17/3

End 5/11/3